

District Attorneys Council Federal Grants Division

2014 FINANCIAL AND ADMINISTRATIVE GUIDE

**For JAG, JAG-LLE, VAWA, SASP,
and RSAT Grants in the OKGrants
Grant Management System**

District Attorneys Council
Federal Grants Division
421 N.W. 13th, Suite 290
Oklahoma City, OK 73103
Phone: 405/264-5008
Fax: 405/264-5095
Website: www.ok.gov/dac

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FORWARD

The Federal Grants Division within the District Attorneys Council (DAC) is responsible for the management of eight (8) federal grant programs. Funding for these programs is received from the United States Department of Justice.

The Division serves as the point of contact between the State of Oklahoma and Department of Justice in administering the grant programs. The grant programs administered by the Division are the:

1. *Justice Assistance Grant*
2. *Justice Assistant Grant – Local Law Enforcement*
3. *National Criminal History Improvement Program*
4. *S.T.O.P. Violence Against Women Formula Grant*
5. *Residential Substance Abuse Treatment Grant*
6. *Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Grant*
7. *Coverdell Forensic Sciences Improvement Grant*
8. *Sexual Assault Services Program*

This manual is intended for the following grant programs:

- **Justice Assistance Grant (JAG)**
- **Justice Assistance Local Law Enforcement Grant (JAG-LLE)**
- **Violence Against Women Act Grant (VAWA)**
- **Sexual Assault Services Program Grant (SASP)**
- **Residential Substance Abuse Treatment Grant (RSAT)**

In administering these grants, the Federal Grants Division:

- Prepares the applications for the federal grant funds;
- Ensures coordination between the federal funding sources and the subgrantees;
- Provides staff support to the five oversight boards and task forces;
- Develops and distributes the subgrant application notices and the subgrant application forms;
- Receives and coordinates the distribution of the subgrant applications to the various boards for review;
- Reviews and makes recommendations to the boards regarding the funding of submitted subgrant applications;
- Receives funds from the federal granting agency and then disburses funds to the subgrantees throughout the grant cycles;

- Evaluates and monitors compliance of subgrantees in meeting state and federal requirements;
- Provides guidance and technical assistance to subgrantees;
- Collects statistical data from the subgrantees to assess program effectiveness and provide information to the federal granting agency; and,
- Prepares and submits the required progress, financial, and evaluation reports to the federal granting source.

One of the primary functions of the Federal Grants Division is to ensure the fiscal accountability and programmatic integrity of the federal grant program through the proactive monitoring of the subgrantees. It is the responsibility of the Programs Specialist, who is assigned to the various federal grant programs, to assist the subgrantees in implementing approved projects within a framework of relevant state and federal statutes, regulations, policies, procedures, and guidelines to achieve maximum success. In doing so, the DAC advocates good stewardship of the awarded federal funds and addresses a portion of the state-administering agency responsibilities.

The Financial and Administrative Guide serves as a primary reference manual to assist subgrantees in fulfilling the programmatic and fiscal responsibilities. The guide should serve as a day-to-day management tool for subgrantees in administering the various grant programs.

The Federal Grants Division has significantly revised the Financial Guide to serve as a tool providing information applicable to the grant programs. The general information in the front section of the guide is pertinent to all identified grant programs. Specific information relevant to individual grant programs can be found in the appendices.

We want each subgrantee to achieve success in implementing their grant program. We are available for consultation and technical assistance at any time. If assistance is needed, please contact us at 405/264-5008.

DeLynn Fudge
Federal Grants Division Director

OKGRANTS MANAGEMENT SYSTEM

The OKGrants Management System is a web-based grant management program used by the State of Oklahoma to manage grant applications and awards. OKGrants is a cradle to grave system which allows the application to be completed on-line. After the grant is awarded, the majority of the programmatic and fiscal reporting for the grant is also completed within OKGrants. However, there are several required federal reports, such as the PMT for JAG and the Muskie Report for VAWA and SASP, which must be completed outside of the OKGrants System. Upon completion of the grant, the closeout and financial reconciliation processes are also completed in OKGrants.

Each role in OKGrants has certain permissions assigned to that role. A save button is not available to all roles in OKGrants. For example, an Agency Administrator cannot save the *Financial System Review*. Only the Fiscal Officer has save permissions on that document.

ROLES IN OKGRANTS

Applicant user roles in OKGrants

Authorized Official (Chief Executive Office of the Applicant Agency)

- Can view My Organization fields.
- Has access to view and edit all applications for the organization.
- Can Initiate, Submit, and Cancel applications.
- Has access to view and edit project documents.
- Can update Organization contact information.

Agency Administrator (Project Director)

- Has Access to My Organization fields and the ability to add additional members.
- Has access to view and edit all applications for the organization.
- Can Initiate, Submit, and Cancel applications.
- Has access to view and edit project documents.
- Can update Organization contact information.

Financial Officer (Fiscal Officer)

- Has access to view the application.
- Has access to view and edit all applications for the organization.
- Has access to view, edit, and submit the Financial Reports

Writer

- Can Initiate and Submit applications.
- Has access to view and edit the application.
- Can only see applications they are assigned to.

Viewer

- Has access to view the application.
- Can only see applications they are assigned to.

The following grid may also be helpful in understanding the OKGrants User Roles.

Security Roles	Controls Access to Organization	Controls Access to Application	Read	Write	Initiate Application	Submit Application	Cancel Application
Agency Administrator /Project Director	X	X	X	X	X	X	X
Authorized Official /Chief Executive Officer		X	X	X	X	X	X
Financial Officer			X	X			
Writer			X	X	X		
Viewer			X	X			

For additional assistance using OKGrants, please see the OKGrants Tips in the Subgrantee Toolbox located at:

http://www.ok.gov/dac/Grants/Subgrantee_Toolbox/index.html.

ADMINISTRATIVE/PROGRAMMATIC GUIDELINES

AWARD ACCEPTANCE PROCEDURES

The District Attorneys Council (DAC) Federal Grants Division will forward, via OKGrants, the Award Packet which includes the Award Notice, the Special Conditions, and other critical documents prior to the award date. Email notification will be sent to the Authorizing Official, the Project Director, and to the Financial Officer who were attached to that application by the applicant for that grant.

The Award Packet constitutes the operative documents obligating and reserving the federal funds for use by the subgrantee. The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the entire Award Packet within 45 days from the date of the award.

While most of the documents can be completed by the Authorizing Official, Project Director, or the Financial Officer; the status change to "Signatures Submitted" may only be completed by the Authorizing Official. **The Authorizing Official is the District Attorney, State Agency Head, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Official or Chairperson of the Board of Directors.** The Project Director, Police Chief, Executive Director of a Private Non-Profit, or Sheriff does NOT have authorization to sign as the Authorizing Official.

Please note that only the Financial Officer can complete the Accounting System Review.

Refer to the specific grant program information in the appendices for a specific list of the documents contained in the award packet.

No federal funds will be disbursed to subgrantees until all documents in the award packet have been signed and submitted in OKGrants and approved by DAC staff. Subgrantees should review and understand all Special Conditions prior to the acceptance of the award.

Electronic Signatures in OKGrants

All forms that require signatures from authorized personnel can be completed via electronic signature in OKGrants. Clicking on the save button will add a signature to that page or document in OKGrants. This is considered an electronic signature and carries the same validity as a regular signature on a piece of paper.

Submitting a Document

In order for DAC to receive completed forms, forms must be submitted in OKGrants. When a document is complete and saved in OKGrants, it must then be submitted to DAC by changing the status of that document. From the menu page, select view status options (under Change the Status) and select the desired status. This will send, or submit, the document to the appropriate part of DAC.

Important Note: Just saving the document does not submit that document: the status must be changed to submit.

STANDARD ASSURANCES

The federal granting agency and the DAC require award recipients to verify certain conditions and behaviors before funding. The Authorizing Official of the applicant agency is required to accept the Certification Regarding Lobbying, Debarment, Suspension, and Other Responsibility Matters; and Drug-Free Workplace Requirements. The applicant agrees to comply with the following requirements:

Lobbying

The Anti-Lobbying Act (18 U.S.C. § 1913) was recently amended to significantly expand the restriction on use of appropriated funding for lobbying. The subgrantees, contractors, and subcontractors may not use any federal funds, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government without the express approval of OJP. Any violation of this prohibition is subject to a minimum \$10,000 fine for each occurrence.

Debarment

The subgrantee has not been debarred or suspended from federal benefits and/or no such proceedings have been initiated against them; have not been convicted of, indicted for, or criminally or civilly charged by a government entity for fraud, violation of antitrust statutes, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property, and have not had a public transaction terminated for cause or default.

Drug-Free Workplace

Each subgrantee shall implement and post within the agency a Drug-Free Workplace Policy.

Information Technology Compliance

As appropriate, all equipment and software developed under this grant program must be compliant with U.S. Department of Justice information technology interface standards, including the National Criminal Intelligence Sharing Plan, the Global Justice XML Data Model, and the Law Enforcement Sharing Plan.

National Environmental Policy Act

All actions significantly affecting the quality of the environment are subject to the provisions of the National Environmental Policy Act (NEPA) and other related federal environmental laws. Most projects will not be affected by NEPA. If however, a project involves minor renovation, construction, or any other activity that may have an impact on the environment or change the use or function of a facility, the subgrantee must provide a full description of the proposed project to DAC prior to project implementation. A determination regarding whether any further action is necessary will be made to and by BJA.

Seat Belt Use

Recipients of federal funds shall encourage the adoption and enforcement of on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

Limited English Proficiency (LEP) Persons

To ensure compliance with the Title VI and the Safe Streets Act, subgrantees are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. Reasonable costs associated with providing meaningful access for LEP individuals are considered allowable program costs. The U.S. Department of Justice has issued guidance for subgrantees to assist them in complying with Title VI requirements. The guidance document can be accessed on the Internet at www.lep.gov.

Texting While Driving

Recipients of federal funds shall not engage in text messaging or texting when: (1) driving government vehicles or when driving private vehicles on government business or (2) when using electronic equipment supplied by the State while driving.

“Texting” or “Text Messaging” means reading from or entering data into any handheld or other electronic device, including for the purpose of SMS texting, e-mailing, instant messaging, obtaining navigational information, or engaging in any other form of electronic data retrieval or electronic data communication.

“Driving” means operating a motor vehicle on an active roadway with the motor running, including while temporarily stationary because of traffic, a traffic light or stop sign, or otherwise. It does not include operating a motor vehicle with or without the motor running when one has pulled over to the side of, or off, an active roadway and has halted in a location where one can safely remain stationary.

EQUAL EMPLOYMENT OPPORTUNITY ASSURANCE OF COMPLIANCE CLAUSE

Compliance with the provisions of Omnibus Crime Control and Safe Streets Act of 1968, Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act, Section 1407 of the Victims of Crime Act, Title II of the Americans with Disabilities Act of 1990, Title IX of the Education Amendments of 1972, and the Age Discrimination Act of 1975

is required. These laws prohibit discrimination on the basis of race, color, national origin, religion, sex, age, or disability as it relates to funded programs or activities. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP).

PERSONNEL REQUIREMENTS

The Project Director must be an employee of the applicant agency. The Project Director is the contact person for the project, is responsible for meeting the goals and objectives of the grant, and ensuring that the Fiscal Officer meets their responsibilities. The Project Director shares responsibility with the Fiscal Officer to assure that all expenditures are within the approved budget.

The Fiscal Officer is the person who actually completes the reports related to financial activity of the grant. The Fiscal Officer is responsible for fiscal matters related to the project, including the accounting, management of funds, verification of expenditures, and subgrantee financial reports.

The Project Director and Fiscal Officer may **not** be the same person. The only exception to these responsibilities is with confidential funds expenditures. The Project Director must account for confidential funds.

If there is a personnel change of either the Project Director or the Fiscal Officer during the award period, the Federal Grants Division must be notified. This is accomplished by completing a Grant Adjustment Notice (GAN) and updating personnel in OKGrants.

INITIATION AND OPERATION OF THE PROJECT

A project is required to be operational within 60 days of the start date of the award period. If there is a delay in the initiation of the project beyond the 60 days, the subgrantee must forward a letter to the Federal Grants Division on the steps that have been taken to initiate the project, the reasons for the delay, and the expected start date.

If the project is not operational within 90 days of the start date of the award period, the subgrantee must submit a second letter to the Federal Grants Division explaining the implementation delay. Upon receipt of the 90-day letter, or if notification is not sent at all regarding the delay in implementation, the award may be cancelled without further notice by the District Attorneys Council.

CHANGE IN THE SCOPE OF THE PROJECT

The subgrantee may only use the funds for the activities and purposes approved in the application and the budget. A change in the scope of the project occurs when programmatic activities or budget revisions would cause a deviation from the approved application. If this is the case, the subgrantee should contact their Program Specialist to discuss a request to change the scope of the project. A written request will be required. The Federal Grants Division Director may be required to obtain approval from the board.

ASSIGNMENT OF SUBCONTRACT

A state agency or unit of local government may serve as the subgrantee and contract a portion of the services of the project with a governmental or nonprofit organization. However, a subgrantee must obtain written approval from the Federal Grants Division Director prior to subcontracting for any services. A subgrantee may not assign the responsibility of the management of the grant to another party.

DATA GATHERING

Each funded program will require pertinent data to be collected throughout the life of the grant from the agency or agencies carrying out the objectives of the grant.

PROGRAMMATIC REPORTING REQUIREMENTS

Refer to the specific grant program appendix for more information on the specific Programmatic Reporting Requirements for each grant.

COMPLIANCE WITH PROGRAMMATIC REPORTING REQUIREMENTS

Subgrantees must submit all programmatic reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the programmatic reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted. Additionally future funding could be impacted due to deadline noncompliance.**

Should the dates for any programmatic report change, the subgrantee will be notified via email of the new due date.

CONFIDENTIALITY

No subgrantee, or any personnel involved in the project, shall use or reveal any information received from the project for any purpose other than the purpose for which such information was obtained.

PUBLICATION OF DOCUMENTS

When developing a publication with the use of grant funds, federal guidelines require special steps. By federal definition, a publication is defined as “the initiation of the procurement of writing, editing, preparation of related illustration material, including videos”.

A subgrantee that publicizes any project activities with grant funds must adhere to the following:

1. All materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote:

This project was supported by Grant Number (insert subgrant number) and awarded by the Office of Justice Programs, (List the Name of the specific grant program), United States Department of Justice to the State of Oklahoma.

2. Further, responsibility for the direction of the project activity should not be ascribed to the awarding agency. The publication shall include the following statement:

The opinions, findings and conclusions or recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice.

The receipt of awarding agency funding does not constitute official recognition or endorsement of any project. A separate application for Official Recognition may be filed with the awarding agency.

VAWA and SASP Subgrantees: For items 1 and 2 please refer to the specific verbiage listed in the Special Conditions of your award.

3. A subgrantee is expected to publish or otherwise make widely available to the public, as requested by the awarding agency, the results of work conducted or produced under an award.
4. Further guidelines regarding royalties, license, copyright, official Logo's and distribution plans can be found in the current copy of the U.S. Department of Justice Financial Guide. Please consult this guide or the administrative agency for further assistance on publications.

FISCAL RESPONSIBILITIES AND GUIDELINES

FISCAL RESPONSIBILITIES

The subgrantee must establish accounting system controls and procedures that assure that federal grant funds are properly utilized and accounted for. Awarded funds may be expended only for activities and purposes set forth in the approved application and budget and within the approved grant period. All funds must flow through the applicant agency.

Similar to the responsibilities of the DAC, the subgrantee must maintain the highest standards in order to preserve the public trust, which accompanies the authority to expend public funds.

REQUIRED FINANCIAL FORMS

There are specific financial forms that the subgrantee must submit over the life of the grant. The list below describes the form and the purpose of the form:

A-3 Form -- Request for Funds

The A-3 Form is used on a monthly basis to request reimbursement for allowed expenditures made in the previous month. An A-3 must be submitted even if \$0.00 were expended in the month previous.

A-7 Form -- Quarterly Expenditures and Financial Status Report

The A-7 Form is used on a quarterly basis as a culmination of the prior three months A-3s. This form should be completed after the last A-3 of the quarter to ensure all expenditures populate correctly.

A-8 Form -- Quarterly Project Income Report

The A-8 Form reflects project income earned and expended by category in the last quarter and is only required if a grant program will receive project income as a direct result of federal funding. The most common examples of project income include seizures, forfeitures, and registration fees. The A-8 is included within the A-7 and must be submitted together at each quarter.

Equipment Specific Closeout Forms

The following forms are to be completed during in the closeout of grants that included the purchase of equipment. Not every grant will include equipment purchases.

A-5 Form -- Statement of Equipment Purchases

The A-5 Form should be completed and signed by the Authorized Official. In this form, the Authorized Official certifies that approved equipment was purchased with federal funds. Additionally, the Authorized Official certifies that the equipment is still in good condition and will continue to be used for the original purpose set forth in the grant.

A-6 Form -- Equipment Inventory

The A-6 Form is a complete list of all items purchased under the grant award. The list includes things such as the serial number, condition, date purchased, cost, check number and equipment location.

FINANCIAL REPORTING REQUIREMENTS

Subgrantees must comply with the following financial reporting requirements. These requirements include program record keeping and financial reporting. These forms can be found in “My Tasks” or in “Examine Related Items” in OKGrants. The following is a list of the required reporting requirements:

FORM		GRANTS IN OKGRANTS DUE DATE
FORM A-3 REQUEST FOR FUNDS FORM		The A-3 Form is due the 15 th of each month by 11:59 p.m. for all grants even if the request is for \$0. No exceptions. The A-3 Request for Funds Form must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.
FORM A-7 QUARTERLY REPORT		
YEAR ONE		
• Quarter ending 9/30		Due October 15 by 11:59 p.m.
• Quarter ending 12/31		Due January 15 by 11:59 p.m.
• Quarter ending 3/31		Due April 15 by 11:59 p.m.
• Quarter ending 6/30		Due July 15 by 11:59 p.m.
YEAR TWO (IF APPROVED)		
• Quarter ending 9/30		Due October 15 by 11:59 p.m.
• Quarter ending 12/31		Due January 15 by 11:59 p.m.
• Quarter ending 3/31		Due April 15 by 11:59 p.m.
• Final		Due July 15 or 15 days after the quarter following the grant end date.

FORM		GRANTS IN OKGRANTS DUE DATE
FORM A-8 QUARTERLY STATUS REPORT FOR PROJECT INCOME	ONLY REQUIRED IF YOUR GRANT HAS THE POTENTIAL OF PROJECT INCOME WILL YOU NEED TO COMPLETE THE A-8.	
YEAR ONE		
• Quarter ending 9/30		Due October 15 by 11:59 p.m.
• Quarter ending 12/31		Due January 15 by 11:59 p.m.
• Quarter ending 3/31		Due April 15 by 11:59 p.m.
• Quarter ending 6/30		Due July 15 by 11:59 p.m.
YEAR TWO (IF APPROVED)		
• Quarter ending 9/30		Due October 15 by 11:59 p.m.
• Quarter ending 12/31		Due January 15 by 11:59 p.m.
• Quarter ending 3/31		Due April 15 by 11:59 p.m.
• Final		Must accompany the Final A-7
FORM A-5 STATEMENT OF EQUIPMENT PURCHASES (available in OKGrants)		If equipment was purchased as part of the approved budget, the A-5 Form must be completed as a part of the closeout process and submitted 60 days after the end date of the award.
FORM A-6 EQUIPMENT INVENTORY (available in OKGrants)		If equipment was purchased as part of the approved budget, the A-6 Form is must be completed as a part of the closeout process and submitted due 60 days after the end date of the award.

Important Notes:

The subgrantee is still responsible to submit financial reports until the grant closeout process has begun.

Complete, save and submit the A-3 before completing the A-7, as the A-7 draws information from the last three (3) A-3's.

If the subgrantee is completing the A-8, complete and save the A-7 before the A-8.

COMPLIANCE WITH FISCAL REPORTING REQUIREMENTS

Subgrantees must submit all fiscal reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the fiscal reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted. Additionally, future funding could be impacted due to deadline noncompliance.**

Should the dates for any financial report change, the subgrantee will be notified by email of the new due dates

Financial Status Reports

If the A-3 and/or an A-7 Financial Status Reports are received that is incomplete and/or inaccurate, the form will be returned to the subgrantee for modifications, reflecting what is wrong with the report. If this happens or the subgrantee is late in submitting the A-7, the subgrantee will automatically be placed on '**Draw Hold**' until the report is received, reviewed, and approved.

Death Penalty

If a subgrantee submits three (3) or more late OR incorrect reports in a given grant period they will receive a Warning Special Conditions status for their subsequent grant should funding be renewed. In the following year, if the subgrantee submits three (3) or more late OR incorrect reports in the grant period they will receive a Death Penalty status should funding be renewed. In the Death Penalty status, a subgrantee's funding will be immediately suspended should two late OR incorrect reports be submitted.

The A-3 Request for Funds Form must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.

ACCOUNTING SYSTEM CRITERIA

All subgrantees are required to establish and maintain adequate accounting systems and financial records and to accurately account for the federal funds awarded to them. A financial system, whether a manual, automated, or a combination manual and automated accounting system, must be in place to record and report on the receipt, obligation, and expenditure of grant funds. Detailed accounting records and documentation must be kept to track the following:

- Federal funds awarded
- Federal funds drawn
- Matching funds, when applicable
- Program income
- Subawards (amount, purpose, award conditions, and current status)
- Contracts expensed against the award
- Expenditures

An adequate accounting system should meet the following criteria:

1. The accounting system must identify the receipt and expenditure of grant funds separately for each grant from the receipt and expenditure of other funds and should be classified by source, such as NCHIP, Rural Grant, etc.
2. The accounting system must accommodate the recording of grant expenditures for each grant in the approved budget categories of the grant, such as: Personnel, Personnel Benefits, Supplies and Operating Expenses, Confidential Funds, Travel, Equipment, Contractor/Consultants, and Facilities/Rental.
3. All entries in the accounting system should be supported by documentation, such as checks, invoices and purchase orders, which support the entry and can be readily located. The supporting documentation should reflect the appropriate project (subgrant) number. Invoices that are paid from multiple sources must clearly identify the funding sources and the allocation breakdown by source.
4. Time records must be maintained by pay period and must include a supervisor's signature for each employee that is paid with federal funds so that the number of weekly hours spent implementing the grant can be specifically attributed to the grant.
5. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.
6. The accounting system must include budgetary controls to avoid spending funds in excess of the total funds available for a grant.
7. Internal controls should be in place for approval of obligation and expenditure of funds. All requests for payments should contain not less than two different individuals' authorizations for payment in accordance with the organization's policies and procedures. No single individual can have complete control over receipt and expenditure of funds.
8. The accounting system should include a system of property records for all equipment (discussed in the Equipment section).

RECOMMENDED ACCOUNTING PROCEDURES

For many subgrantees, it may be sufficient to maintain journals showing cash receipts broken down by source, date, and amount and cash disbursements journals showing the date of expenditure, payee, check number, amount of check, and allocation of the disbursement to the proper category.

For large and more complex grant awards, a double entry system should be maintained. The accounting system should be as simple as possible and still provide the necessary information for reporting and management purposes.

It is suggested that invoice totals be circled or initialed to indicate that the amount to be paid has been verified. If the invoice is split funded between multiple funding sources, the invoice should clearly show the breakout. The fiscal officer should set up some control to ensure that duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have been received.

RECORD MAINTENANCE

Record maintenance is an important part of the management of a grant. Subgrantees are encouraged to keep **all** fiscal and programmatic records organized in one accessible file. Some subgrantees choose to use a 3-ring binder, while others use a folder or expandable folder system. However the records are kept, it is important to create an organized system so that records can be easily located. The following system was developed which may be of assistance in establishing the grant files.

SECTION: Award Documents

TABS: Original Application
Award Notice
Special Conditions
Approved Budget Revision
A-4 Form - Certificate of Equal Employment Opportunity Plan
A-10 Form - Statement of Audit Arrangements
A-12 Form - Disclosure of Lobbying Activities
A-13 Form- Certification of Project Income
Accounting System Review
Standard Assurances
Certifications Regarding Lobbying; Debarment; Suspension and Other
Responsibility Matters; Drug-Free Workplace Requirements
All Other Forms Specific to Your Grant in the Award Packet

SECTION: Financial Documents

TABS: Accounting Spreadsheet
A-3 Forms - Monthly Request for Funds
A-7 Forms - Quarterly Reports
Copies of Checks
A-8 Form - Quarterly Project Income Report
Copies of Invoices
Purchase Orders and Receipts

SECTION: Correspondence & Close-out Documents

TABS: Letters and E-mails to and from DAC
Fax Confirmation Sheets for Documents Faxed to DAC

A-5 Form - Statement of Equipment Purchases
A-6 Form - Equipment Inventory
Progress Reports
Final Annual Report
Any other documents relating to the grant

RECORDS RETENTION

Subgrantees are required to maintain all programmatic and financial records, supporting documents, statistical and other records and reports for a period of seven (7) years after all audit findings have been resolved or seven (7) years following notification from the DAC that the subgrant has been closed. When records are stored away from the subgrantee's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

ACCESS TO RECORDS

The DAC, DOJ (including OVW, the Office of Inspector General (OIG)), the Office of Justice Programs, the Office of the Chief Financial Officer, and its representatives, and the General Accounting Office, and the State Auditor have the right of access to subgrantee records pertaining to the grant award. This access extends to any books, documents, papers and other records of the subgrantee that are necessary for audits, examinations, excerpts and transcripts. The subgrantee has the same right of access to pertinent records of subcontractors for similar purposes.

MATCH REQUIREMENTS

Refer to the specific grant program appendix for more information on match.

NON-SUPPLANTING OF FUNDS

Federal funds shall not be used to supplant, or replace, state or local funds in an agency or organization's budget. Federal funds shall be used to increase the amount of funds that would, in the absence of federal funds, be budgeted by the applicant agency.

Shifting funds within an agency's budget with the express intent of using such funds as matching funds shall be considered supplanting. Federal funds must be used to add to existing funds for project activities and not replace those funds appropriated for the same purpose.

COMMINGLING OF FUNDS

The accounting systems of all subgrantees must ensure that funds are not commingled with funds from other sources. Each award must be accounted for separately, including any interest earned.

Funds specifically budgeted and/or received for one project may not be used to support another. Where a subgrantee's accounting system cannot comply with this requirement, the subgrantee shall establish a system to provide adequate fund accountability for each project that it has been awarded.

PROJECT INCOME

Definitions for Project Income

The following definitions clarify project income and how it is accounted for through the grant award.

Project Income - is defined as **any gross income** earned as a direct result of grant supported activities or earned only as a result of the grant during the funding period. Project income is recorded as received by the subgrantee after it has been collected. If the grant purpose is to conduct conferences, any fees that are generated would be considered project income. Project income can be used for the same allowable costs as federal grant funds.

During the Grant Period - is defined as the time between the effective date of the award and the ending date of the award reflected in the award document.

A Direct Result - is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

Examples of Project Income

Examples of project income as a *direct result* of grant funds include:

- asset seizures and forfeitures
- income received from the sale of seized and forfeited assets (personal or real property)
- royalties
- a court-ordered award of attorney's fees or costs
- registration and/or tuition fees

Disposition

Project income may be used to supplement costs or reduce project costs, or may be refunded to the federal government. Project income may be used by the subgrantee for any purpose that furthers the broad objectives of the legislation under which the award was made. These objectives may include expanding the program, continuing the program, obtaining equipment or other assets needed for the program, or for other activities that further the statute's objectives. Project income should be used as earned and expended as soon as possible. **Project income not expended at the end of the award period must be returned to the Department of Justice.**

Accounting for Project Income

Project income should be used as earned and expended as soon as possible. If the cost is allowable under the federal grant program, then the cost would be allowable using program income. The federal portion of project income must be accounted for up to the same ratio of federal participation as funded in the project or program.

Reporting of Project Income

Project income must be reported on the A-8 Quarterly Project Income Report and submitted on a quarterly basis by the deadlines as indicated in the chart under Financial Reporting Requirements.

TIPS ON REPORTING PROJECT INCOME:

In reporting Project Income on the A-8 Quarterly Project Income Report, there cannot be more project income expenses than project income earned. An A-8 Report should not have a negative balance.

Project Income Documentation

Project Income, like federal and match funds, must be reported accurately and supported by documentation. Project income documentation must consist of the date, type (i.e., registration fees), source and amount of income.

Documentation of the expenditure of project income should include the date, payee, check number, category, and amount. Expenses should have coordinating invoices or other supporting documentation.

Subgrantees are responsible for the implementation and compliance of project income guidelines. If needed, technical assistance can be provided by the DAC.

Compliance With Fiscal Reporting Procedures

Subgrantees are responsible for the implementation and compliance of project income guidelines. Technical assistance, when needed, can be provided by the DAC.

REQUEST FOR FUNDS

The subgrantee must use the A-3 Request for Funds in OKGrants to request grant funds. Funds may only be requested on a monthly basis. The request is a reimbursement of expenses. The requested amount should not be a figure that is derived by dividing the award amount by 12.

The A-3 Request for Funds Form must be accurate, saved and submitted in OKGrants by 11:59 p.m. on the 15th of each month. **If the A-3 Request for Funds is not received by the 11:59 p.m. on the 15th of the month, the request will be processed the following month.**

Warrants will be mailed from DAC within approximately fifteen (15) days following the 15th of the month.

The A-3 Request for Funds must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.

If an A-3 Request for Funds is submitted containing incomplete and/or inaccurate information, the status will be changed to “Financial Report Modifications Required”. The inaccurate/incomplete A-3 will not be processed for payment. corrected A-3 is required and will be processed the following month.

TIP ON REPORTING SUBMITTING A-3'S AND A-7'S IN OKGRANTS:

It is critical to complete and submit the A-3 Request for Funds form **PRIOR** to submitting the A-7 Quarterly Report in order for the A-7 Quarterly Report to calculate correctly.

PAYMENT OF GRANT FUNDS

Payments to Subgrantees

DAC receives federal funds by utilizing the phone activated "Grants Payment Request." This funding method is a cash management process prescribed by the U.S. Treasury for all major grant-in-aid recipients. Funds are paid to subgrantees through a Warrant and/or Automated Funds Transfer System pursuant to rules and procedures issued by DAC.

Payments to the subgrantee are made to reimburse the subgrantee for actual cash disbursements.

Payments Withheld

The Program Specialist will maintain a checklist for fiscal and programmatic reports for the program under their purview. When a fiscal or programmatic report is received, the Administrative Assistant in the Federal Grants Division will forward the document to the Fiscal Manager or the appropriate Program Specialist. The Fiscal Manager or Program Specialist will review the document for accuracy and/or thoroughness, update the checklist, and then forward to the appropriate person for disposition.

BUDGET REVISION REQUESTS

Prior to requesting a budget revision, the subgrantee is encouraged to review the section on Non-Supplanting of Funds in this manual to determine whether the request for a budget revision is supplanting. If there is any question, consultation can be obtained by contacting the Federal Grants Division.

If the subgrantee determines that a budget revision is needed, the following information should be used as a guide in determining whether a request must be made through a Grant Adjustment Notice (GAN) in OKGrants. If a GAN is required, the form must contain a detailed explanation regarding the reason for the budget revision and why money needs to be shifted (increased or decreased) among budget categories.

If the amount being revised is **less than 10%** of the federal award amount and within **approved** budget categories, there is no need to complete a GAN.

However, if a subgrantee's approved budget does NOT include any funds in the operating expenses category and the subgrantee wants to budget funds in this initially unapproved category, a GAN IS required along with Requested Budget and the justification for the Budget Modification.

PRIOR APPROVAL IS REQUIRED FOR ANY AND ALL EQUIPMENT PURCHASES NOT SPECIFICALLY LISTED IN THE APPROVED BUDGET.

A Budget Revision that **changes the scope of the project** requires additional steps. If a change in the scope of the project is needed, refer to the section in the Financial and Administrative Guide on Change in the Scope of the Project and follow those procedures.

Revisions are NOT effective until the Federal Grants Division Director has approved the Request a Budget Revision. Subgrantees cannot act upon the request until it has been approved. If a request for a budget revision is approved, a copy of the approved form will be faxed or mailed to the subgrantee. If a request for a budget revision is denied, the Programs Specialist or the Federal Grants Division Director will contact the subgrantee to discuss the matter. **The deadline for requests for budget revisions is 30 days prior to the end of the grant period.** Budget Revisions submitted after this time will not be approved. Budgets should be reviewed quarterly to determine maximum usage.

NOTE: It is NOT necessary to submit a final budget revision to make the actual expenditures match the budget if the total amount needing revision is less than 10% of the total federal grant amount.

EXTENSION REQUESTS

For the JAG, VAWA, SASP, and RSAT Grants:

Extension requests must be made no later than 30 days before the close of the grant. In order to request an extension, a subgrantee must complete a GAN detailing the reasons for which they would like a grant extension. Extensions are not guaranteed and are granted at the discretion of the Federal Grants Division Director based on the information submitted in the GAN, or the direction of the board.

For the JAG-LLE Grant:

Extension requests are not allowed under any circumstances with the JAG-LLE Grant Program. If the requested equipment is no longer needed or wanted, then the applicant agency will need to forfeit the funds.

ALLOWABLE and NON-ALLOWABLE COSTS

Allowable Costs

Allowable costs are those costs identified in the grant program's authorizing legislation. In addition, costs must be reasonable, allowable, necessary to the project, and comply with the grant's funding statute requirements. Allowable costs include:

- Personnel
- Personnel Benefits
- Equipment
- Travel
- Supplies and Operating Expenses
- Contractor and Consultants
- Facilities and Equipment Rental
- Other Allowable Costs

If non-allowable costs are incurred, these expenditures will be disallowed and funds will be required to be returned to the Office of Justice Programs. Refer to the section on unallowable costs.

Expenditures Requiring Prior Approval

Some expenditures require prior approval from the Federal Grants Division Director. Refer to the specific allowable expense for more information. Expenditures requiring prior approval include:

1. Equipment and Other Capital Expenditures not specifically listed in the approved budget
2. Consultant Rates and Other Contractual Agreements
3. Criminal Justice Information and Communication Systems
4. Automatic Data Processing (ADP) Equipment and Software
5. Out-of-State travel

Procedures for Requesting Prior Approval

Requests for any of the above expenditures, if not approved in the approved award budget, must be submitted on a Grant Adjustment Notice (GAN) in OKGrants. The request must be adequately justified with an explanation to permit review of allowability. Requests will be approved or denied by the Federal Grants Division Director.

Non-Allowable Costs

The following expenditures are not allowed:

Land Acquisition

The funding legislation specifies that no federal award involving renting, leasing, or construction of buildings or other physical facilities shall be used for land acquisition.

Compensation of Federal Employees

Salary payments, consulting fees, or other remuneration of full-time federal employees are unallowable costs.

Travel of Federal Employees

Costs of transportation, lodging, subsistence, and related travel expenses of awarding agency employees are unallowable charges. Travel expenses of other federal employees for advisory committees or other program or project duties or assistance are allowable if they have been:

1. Approved by the federal employee's Department or Agency; and
2. Included as an identifiable item in the funds budgeted for the project or subsequently submitted for approval.

Bonuses or Commissions

The subgrantee is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance. Bonuses to officers or board members of profit or non-profit organizations determined to be a profit or fee are unallowable.

Military-Type Equipment

Costs for such items as armored vehicles, explosive devices, and other items typically associated with the military arsenal, excluding automatic weapons, are unallowable. Exceptions MAY be made by the awarding agency upon a written request and justification from the subgrantee.

Lobbying

All subgrantees must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate. In addition, the lobbying cost prohibition applicable to all subgrantees of funding includes the following.

No funds may be used for purposes of:

1. Attempting to influence the outcome of any federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;
2. Establishing, administering, contributing to, or paying for the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.

3. Attempting to influence: (a) the introduction of federal or state legislation; or (b) the enactment or modification of any pending federal or state legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activities), or with any government official or employee in connection with a decision to sign or veto enrolled legislation;
4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies;
5. Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of Congress or of a state legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either Congress or a state legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation;
6. Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying; or
7. Paying a publicity expert.
8. The Anti-Lobbying Act, 18 U.S.C. § 1913, was recently amended to expand significantly the restriction on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. § 1352. No federally appropriated funding made available may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government, without the express approval of OJP.

Exemptions to Lobbying

Activities that are exempt from the above coverage include:

1. Providing a technical and factual presentation of information on a topic directly related to the performance of an award, through hearing testimony, statements, or letters to the Congress or a State legislature, or subdivision, member, or cognizant staff member thereof, in response to a documented request (including a *Congressional Record* notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the subgrantee member, legislative body, or subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and may be readily put in deliverable form, and further provided that costs under this section for travel, lodging, or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearing.

2. Any lobbying made unallowable by the above paragraph 3 to influence state legislation in order to directly reduce the cost or to avoid material impairment of the organization's authority to perform under the award.
3. Any activity specifically authorized by statute to be undertaken with funds from an award.
4. Providing testimony to introduce and support general statutory reform, such as criminal or juvenile code revisions before state legislative bodies.
5. Providing testimony before the state legislature on legislative issues or pending legislation.

Fund Raising

Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities nor indirect costs associated with those salaries may be charged to the award, except insofar as such persons perform other funding-related activities.

An organization may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award. A subgrantee may also expend funds, in accordance with approved award terms, to seek future funding sources to "institutionalize" the project, but not for the purpose of raising funds to finance related or complementary project activities. Nothing in this section should be read to prohibit a subgrantee from engaging in fund raising activities as long as such activities are not financed by federal or non-federal award funds.

Corporate Formation

The cost for corporate formation may not be charged either as direct or indirect costs against the award.

State and Local Sales Taxes

These are unallowable when the government assesses taxes upon itself or, disproportionately, to federal programs. An example of an unallowable tax would be if the government levied taxes as a result of federal funding. An example of an allowable tax would be user taxes, such as gasoline tax. These provisions became effective as of the government's fiscal year beginning on or after January 1, 1998.

Other Unallowable Costs

Other unallowable costs include:

- Entertainment;
- Sporting events;
- Fines and penalties (except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency);
- Visa fees;
- Passport charges;

- Tips;
- Bar charges/Alcoholic beverages; and
- Lodging costs in excess of federal per diem. For events of 30 or more participants that are funded with an OJP award, if lodging costs exceed the federal per diem, none of the lodging costs are allowable, effective January 1, 2001.
- Membership fees to organizations whose primary activity is lobbying are unallowable; and
- Foreign travel

Costs Incurred Outside the Project Period

Any costs that are incurred either before the start of the project period or after the expiration of the project period are not allowable.

Unapproved Requests of Equipment Purchases

All equipment that is to be purchased must be identified in the approved budget. The subgrantee must obtain prior approval from the Federal Grants Division Director for any additional equipment that the subgrantee desires to purchase. If this approval is not obtained, the unapproved equipment will be designated as unallowable.

Repayment of Unallowable Costs

If unallowable expenditures are incurred, the expenditures will be disallowed and funds must be returned to the Department of Justice.

PERSONNEL

Personnel Costs

If personnel costs are an approved component of the project, only actual salaries/wages and actual fringe benefits paid to the program personnel may be claimed. Personnel and benefits expenses are only for employees working for the applicant agency. Costs for personnel who are not employed by the applicant agency must be listed under Contractor/Consultants.

Accurate time and effort records by pay period are required to be maintained for all personnel whose salary is charged to the project. The time and attendance records should contain the following information and should be maintained by the agency:

1. Date (day, month, and year)
2. Employee's name
3. Total daily hours, by day, charged to the project
4. Employee's signature
5. Project director or supervisor's signature

It is strongly recommended that the subgrantee have written personnel policies and procedures pertaining to:

1. Work hours
2. Holidays, vacations, sick leave
3. Overtime pay and compensatory time - payment of these premiums will be for work performed by employees in excess of the established work week (usually 40 hours).
4. Termination
5. Qualifications
6. Written job descriptions

Project officials must ensure that employees working on the project are not receiving dual compensation, i.e., being paid with the grant funds while receiving salary from another source. **Only actual time spent working on the project may be charged to the project.**

If existing personnel assume a position paid with grant funds, additional personnel must be hired to fill the positions vacated as a result of the transfer unless it can be documented in writing that the original vacated position was eliminated due to a funding shortage.

Personnel Changes

If during the course of the award period, there is a change in the Authorizing Official, Project Director, or Financial Officer the subgrantee must submit a Grant Adjustment Notice (GAN) in OKGrants.

Changes to grant funded personnel must be submitted in writing to the respective GPS. Notification should include the end date of the previous employee and start date of the new employee. When applicable, a personnel backfill for should be completed.

EQUIPMENT

Equipment Definition

Equipment is tangible non-expendable personal property having a useful life of more than one year and/or an acquisition cost of \$500 or more per unit. A subgrantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

Purchase of Equipment

The purchase of equipment, including repairs which materially increase their useful life, are an allowable expenditure of funds in an approved budget. Subgrantees are required to be prudent in the acquisition and management of property purchased with federal funds. Equipment purchased with federal funds must be used for the criminal justice purposes as stated in the application.

Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of a project is already available within the subgrantee's organization, will be considered an unnecessary expenditure.

Prior Approval of Equipment Purchases

All equipment purchases require prior approval by the Federal Grants Division Director, unless the item was specifically listed in the approved budget. In considering proposals for equipment purchases, the following principles should be adhered to:

- (1) No other equipment owned by the subgrantee is suitable for the effort.
- (2) No requests for purchase of vehicles will be approved.
- (3) Federal funds are not used to provide reimbursement for the purchase of equipment already owned by the subgrantee.
- (4) Equipment purchased and used commonly for two or more programs has been appropriately prorated to each activity.

Deviations from Approved Equipment Purchases in Budget

If a subgrantee wants to purchase different equipment from the equipment that was approved in the budget, the Project Director must request permission from the Federal Grants Division Director. Approval must be obtained prior to the purchase or this will be considered a non-allowable expense.

Maintenance of Records

Subgrantees must maintain an effective system for property management. Subgrantees are hereby informed that if DAC or the Department of Justice is made aware that the subgrantee does not employ an adequate property management system, project costs associated with the acquisition of the property may be disallowed.

Equipment Inventory

Perpetual equipment inventory records should be maintained and contain, at a minimum, the information required to complete the A-6 Equipment Inventory Form. The following information must be maintained:

1. Item Description
2. Property Inventory Number and Serial Number
3. Date of Purchase
4. Identification of New or Used Equipment
5. Voucher number
6. Cost
7. Location of the Equipment
8. Present Use
9. Condition
10. Disposition
11. Subgrant Project Number

Upon the closing and Financial Reconciliation, if needed, the A-5 and A-6 will be available for completion by the subgrantee.

Loss, Damage, or Theft of Equipment

Subgrantees are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

Ownership of Equipment

The purchased equipment becomes the property of the agency or non-profit organization when the subgrantee provides certification to the DAC that the property will be used for the stated purpose. Certification is accomplished by completing the Statement of Equipment Purchases - Form A-5. If such certification is not submitted, the property becomes that of the DAC. The DAC shall seek to have the equipment used for criminal justice purposes elsewhere in the state prior to using it or disposing of it in any other manner.

Disposal of Equipment

If the subgrantee plans to dispose of equipment purchased with federal funds, either through disposal, replacement through trade-in or sale and then subsequently purchase new property, complete the A-11 Form. The A-11 form is available online at www.ok.gov/dac on the Subgrantee Toolbox page of the Federal Grants section.

TRAVEL AND PER DIEM

General Travel and Per Diem Information

Travel is an allowable expenditure of funds in an approved budget. This may include interjurisdictional travel, out-of-state travel, per diem, lodging, and registration. Some approved budgets may include the implementation of conferences and/or workshops.

All out-of-state travel must be clearly defined and receive prior approval from the Federal Grants Division Director before the expenditure of the funds.

Documentation of Travel

All travel expenditures should be substantiated through a travel claim or voucher that contains the following information:

1. Name of employee
2. Travel to and from
3. Private car mileage
4. Date and time of departure and return
5. Signature of employee
6. Approval of project director or supervisor

In-state travel and out-of-state travel expenditures must be properly documented. The following information should be attached to the travel voucher:

1. A paid receipt, showing a zero balance, from a hotel/motel with the name, city, and state, number of people in the room is required to be maintained in the fiscal files. If the room is shared, this should show on the invoice and the amount charged should be the rate for one individual.
2. Paid car rental bill and justification for renting rather than using public transportation
3. Airfare or other commercial transportation ticket
4. Justification if first class accommodations are paid

Mileage Reimbursement Rate

The maximum allowable rate for mileage reimbursement for travel using a personal vehicle or company vehicle is the current rate per mile as set by General Services Administration (GSA). Current rates can be found at www.gsa.gov.

For purposes of computing mileage eligible for reimbursement, the person's office is the starting point, except when the person is leaving from their residence and where the residence is closer to their destination than their office. If leaving from their residence and their residence is closer to their destination than is the home office, the employee's residence shall be considered the starting point.

Mileage claim forms should include the following:

1. Name of employee
2. Travel to and from
3. Private car/Company car mileage
4. Funding Source
5. Signature of employee
6. Approval of project director or supervisor

If company car mileage is tracked via a log versus individual claims, the log may omit the employee signature; however, all logs must be approved by a project director or supervisor prior to claiming mileage.

Standards for Overnight Travel

Per diem and lodging rates for travel both within the State of Oklahoma and outside the State of Oklahoma are based upon the amounts authorized by the provisions of the Internal Revenue Code of 1986, as amended.

However, reimbursement rates for travel will vary depending on the location of travel as identified in the Government Services Administration (GSA) continental United States (CONUS) rates, for domestic locations. A complete listing of the CONUS locations and rates can be obtained from the GSA per diem web site: www.gsa.gov.

Travel and per diem rates will follow GSA's definition of "per diem localities with county definitions". Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries listed of the listed counties including independent entities located within the boundaries of the key city and listed counties (unless listed separately)".

Lodging

For those employees attending meetings that have been approved for travel, which are conducted at a designated public lodging place where lodging has been arranged by the blocking of rooms or rate reductions for the participants by the sponsoring agency as evidenced in the notice of the meeting, employees will be reimbursed the actual lodging expense not to exceed the single occupancy room rate charged. Designated hotel information from a conference brochure or a letter from the sponsoring organization is acceptable documentation.

Per Diem Rates for Overnight Travel

An employee, who is in overnight travel status, may claim the amount allowable under the US CONUS rate. Travel status is defined as an absence from the office or place of employment, home area, and/or official station area, while performing assigned official duties. Reimbursement for per diem for out-of-state travel shall not begin more than 24 hours before or continue more than 24 hours after the objective of the trip, such as a meeting, workshop, conference, etc. ends. In computing per diem, a day shall be a period of 24 hours. No per diem is allowed for periods less than overnight travel status.

When meals are provided and included as a part of the registration fee, the travel claim should be treated as follows:

1. One-fourth (1/4) of one day's per diem shall be deducted from the reimbursement limit for each meal provided and included in the registration fee (Continental breakfasts and refreshments such as coffee, tea, and soft drinks provided during meeting breaks are not considered meals for the purpose of this procedure).
2. Exceptions may apply where special circumstances prevented the traveler from participating in the function at which the meal was provided. For auditing purposes, a signed statement by the traveler of his/her non-participation in the meal function must be included with the claim form.
3. If an outside entity provides lunch for conference participants and it is not connected with the conference, the employee does not have to deduct for the meal.

Per Diem Allowance in Lieu of Subsistence

When an employee who is in travel status chooses to stay with friends or relatives and lodging reimbursement is not being claimed, the traveler may claim an additional \$10.00 "subsistence" payment above the meals and incidental expenses reimbursement rate.

Transportation – In-State Travel

In-State travel in privately owned vehicles may be reimbursed at a rate not to exceed GSA allowable, based on the distance set forth in the latest Transportation Commission Road Map. All State, county, and city vehicles may be reimbursed for actual expenses only. Travel by railroad, bus, or other such public conveyance will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instance shall the rate exceed coach airplane fare.

Reimbursement for necessary parking and turnpike fees incurred in the use of a privately owned automobile for official project business must be itemized.

Transportation – Out-of-State Travel

Prior approval for travel out-of-state must be obtained from the Federal Grants Division Director, unless it was specifically listed in the approved budget. Subgrantees may follow their own established travel rates. However, if the subgrantee does not have a written policy, the subgrantee must abide by the federal travel policy.

The subgrantee should refer to the website, www.gsa.gov for specific information for the maximum rates lodging and per diem rates. Once at the website select Per Diem Rates to obtain the correct information.

Regardless of the mode of travel (including privately owned vehicle) reimbursement for out-of-state transportation costs shall not exceed that of coach airplane fare.

The actual cost of leasing or renting an automobile outside of this state to be used on official business for the state shall be reimbursed if the expense was approved in the budget or via a written justification approved by the Federal Grants Division Director in advance of rental.

Conferences and Workshops

Allowable costs for conferences and workshops provided by the subgrantee may include:

- Conference or meeting arrangements;
- Publicity;
- Registration;
- Salaries of personnel;
- Rental of staff offices;
- Conference space;
- Recording or translation services;
- Postage;
- Telephone charges;
- Travel expenses (this includes transportation and subsistence for speakers or participants); and
- Lodging.

All federally funded projects for events that include 30 or more participants (both federal and non-federal) lodging costs for any number of attendees requiring lodging must not exceed the federal per diem rate for lodging. In the event the lodging rate is not the federal per diem rate or less, none of the lodging costs associated with the event would be allowable costs to the award. As a result, the recipient would be required to pay for all lodging costs for the event, not just the amount in excess of the federal per diem. For example, if the federal per diem for lodging is \$78 per night, and the event lodging rate is \$100 per night, the recipient must pay the full \$100 per night with non-grant funds, not just the difference of \$22 per night.

Conference Planning Costs

Conference planning requires fiscal prudence and all recipients must review conference planning costs and eliminate all costs that are not absolutely critical or that exceed reasonable and necessary levels.

Location

Minimizing costs must be the primary goal of a subgrantee when determining the city and facility in which to hold a conference. Conference planners must compare multiple facilities in multiple locations unless there is an overriding operational reason to hold a conference in a specific location. Subgrantees must make every effort to use no-cost facilities (including available government facilities) to the extent practicable. Special care should be taken when considering holding a conference in a location or facility that may raise appearance issues (such as a resort location), and these should only be used when they are the most cost-effective option (such as when the majority of attendees

live in that location). To ensure that the most cost effective location is selected, recipients should obtain several estimates before making a decision. A minimum of three estimates is required.

Meeting Space and Audio/Video Equipment

The cost of meeting space and audio visual (AV) equipment rental must be reasonable and realistic to the size of the conference and other conference expenses.

Food and Beverage Costs

DOJ funding should not be used to purchase food and/or beverages for any meeting, conference, training, or other event.

Other Conference Cost Items

Trinkets (items such as hats, mugs, portfolios, t-shirts, coins, etc., regardless of whether they include the conference name or logo) cannot be purchased with DOJ grant funds. Basic supplies that are necessary for use during the conference (e.g., pens, paper, name tags) may be purchased.

DOJ grant funds cannot be used for costs of entertainment, including amusement, diversion, social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).

Indirect costs

Indirect costs are applicable to conference costs if your organization has a federally approved Indirect Cost Rate.

Organizations must apply their Indirect Cost Rates to conference costs in accordance with the agreement as well as the DOJ policy and these costs must be included as part of the total cost of a conference.

If you have additional questions about any part of the conference request and reporting process, please contact your program specialist for guidance.

Meetings and Conferences

The costs of meetings and conferences, **the primary purpose of which is the dissemination of technical information**, are allowable. This includes cost of transportation, rental of facilities, speakers' fees, and other items incidental to such meetings and conferences.

SUPPLIES AND OPERATING EXPENSES

Supplies and Operating Expenses

Supplies and operating expenses are an allowable expenditure of funds in an approved budget. Supplies are materials, expendable or non-expendable that are needed in the operation of the project. Non-expendable supplies must have a cost of less than \$500 per unit and are not immediately consumed when placed in use. The following are examples of expendable and non-expendable supplies:

Examples of expendable supplies:

- Office supplies, such as paper, pens, pencils, file folders, data processing supplies, etc.

Examples of non-expendable supplies:

- Letter trays, wastebaskets, staplers, or inexpensive office equipment or furniture type items costing less than the above limit.

Operating expenses are costs necessary to maintain the project. Operating expenses may include:

- Postage
- Printing
- Telephone Costs
- Rental Expenses
- Pager or Mobile Phone Rental

Ownership of Supplies

The purchased supplies become the property of the agency or non-profit organization upon acquisition. If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the funding support and the supplies are not needed for any other federally-sponsored programs or projects, the subgrantee shall compensate the awarding agency for their share. The amount of compensation shall be computed in the same manner as for non-expendable personal property or equipment.

CONTRACTORS AND CONSULTANTS

Contractors and Consultant Expenses

Compensation for contractors and/or consultants is an allowable expenditure of funds in an approved budget. **Specific guidelines for the payment for consultants in the following categories exist:**

- Consultants Associated with Educational Institutions
- Consultants Employed by State and Local Government
- Consultants Employed by Commercial Not-For-Profit Organizations
- Independent Consultants

Contractors and Consultant Rates

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the market place. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds \$650 (excluding travel and subsistence costs) for an eight-hour day or proportionate hourly rate, a written prior approval is required from the Federal Grants Division Director.

Requests for approval of a consultant require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be \$650 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates in excess of \$650 a day that is part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis. The following is the policy in regard to compensation of various classifications of consultants who perform like-type services. If consultants are hired through a competitive bidding process but not sole source, the \$650 threshold does not apply:

- a. *Consultants Associated with Educational Institutions.* The maximum rate of compensation that will be allowed is the consultant's academic salary projected for 12 months, divided by 260. These individuals normally receive fringe benefits which include sick leave for a full 12-month period even though they normally only work nine months per year in their academic positions. If the resulting rate exceeds the maximum prior approval must be obtained.
- b. *Consultants Employed by State and Local Government.* Compensation for these consultants will only be allowed when the unit of government will not provide these services without cost. If a state or local government employee is providing services under a federal grant that are related to his or her employment with the

State or local government, the rate of compensation is not to exceed the daily salary rate for the employee paid by the unit of government. If the state or local government employee is providing services under a federal grant that are unrelated to this or her employment with the State or local government, the rate of compensation is based on the necessary and reasonable cost principles not to exceed the maximum rate allowed without prior approval.

- c. *Consultants Employed by Commercial and Not-For-Profit Organizations.* These organizations are subject to competitive bidding procedures. Thus, they are not subject to the \$650 per day maximum compensation threshold before requesting prior approval. In those cases where an individual has authority to consult without employer involvement, the rate of compensation should not exceed the individual's daily salary rate paid by his/her employer, subject to the \$650 limitation.
- d. *Independent Consultants.* The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the marketplace. Compensation may include fringe benefits.

NOTE: Current and former state employees may not be compensated for contractual services with a state agency until one year after the termination of state employment.

Record Maintenance

Adequate records for the expenditures of professional or contractual services should be maintained to ensure that the contractor has in fact performed the services. Records should contain the following information:

1. Signed Agreement or Contract
2. Dates the contractor provided the services
3. Number of hours the contractor worked
4. Services performed

FACILITIES AND EQUIPMENT RENTAL

The cost for the rental of facilities and/or equipment is an allowable expenditure of funds in an approved budget.

Space

The cost of space in privately or publicly owned buildings used for the benefit of the program is allowable subject to the conditions below:

- The total cost of space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality.
- The cost of space procured for program usage may not be charged to the program for periods of non-occupancy, without authorization of the awarding agency.

Rental Cost

The rental cost of space in a privately-owned building is an allowable expenditure. Rent cannot be paid if the building is owned by the subgrantee or if the subgrantee has a substantial financial interest in the property. However, the cost of ownership is an allowable expense. Similar costs for a publicly-owned building are allowable where "rental rate" systems, or equivalent systems that adequately reflect actual costs, are employed. The amount of rent charged to the grant program must be related and proportional to the personnel funded through the grant program.

Such charges must be determined on the basis of actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Where these costs are included in rental charges, they may not be charged elsewhere. No costs will be included for purchases or construction that was originally financed by the federal government.

OTHER EXPENSES

Other costs, such as registration fees to attend a training or conference, are an allowable expense and should be claimed in this section.

PROCUREMENT OF GOODS OR SERVICES

Adequate Competition

All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.

The subgrantee shall be alert to organizational conflicts of interest or non-competitive practices among vendors that may restrict or eliminate competition or otherwise restrain trade.

State Agencies and Local Governmental Agencies

State agencies and local governmental agencies, such as police and sheriff's departments, shall follow the same policies and procedures they use for procurement from any non-federal funds. The state shall ensure that every purchase order or other contract includes any clauses required by federal statute and executive orders and their implementing regulations. State agencies and local governmental agencies should follow State Purchasing Procedures when procuring goods and services.

For purchases under \$5000, the subgrantee may follow their own procurement procedures and regulations, provided that the procurement conforms to applicable state law or regulation.

If the item to be purchased costs between \$5000 and \$10,000, price quotes and delivery dates must be recorded from three vendors. The chosen vendor must complete a non-collusion affidavit.

If the amount is \$10,000 to \$25,000, an invitation to bid must be completed and all vendors must complete a non-collusion affidavit with their bid. For further details on how to prepare an Invitation for Bid or a Request for Proposal, please contact the DAC Certified Procurement Officer. Usually, an Invitation for Bid would be used for equipment purchases.

Sole source procurements in excess of \$100,000 must receive prior approval from the DAC and federal awarding agency.

Non-Profit Organizations

Non-profit organizations should follow 2 CFR Part 215 (formerly OMB Circular A-110) when procuring goods and services.

Federal Surplus Property Program

Subgrantees may be eligible to participate in the federal Surplus Property Program. This program provides for purchase of property for federal grant projects at 25% of the original acquisition cost. If you would like information, contact the Federal Grants Division Director at DAC.

OBLIGATION AND EXPENDITURE OF FUNDS

An obligation is a contract, requisition, or a purchase order to which your organization has committed funds. For example, if you place an order for a piece of equipment or supplies to be purchased with federal funds, the purchase order is an obligation.

Any grant funds not properly obligated by a subgrantee prior to the end date of the grant award period will lapse and revert to the awarding agency. All obligations incurred prior to the grant end date must be paid within **60 days** after the end of the grant award period.

Obligated funds are those funds that have been legally committed under a grant for goods and services **within the grant period dates**. These obligations and payments include both federal dollars and matching contributions. The only time unpaid obligations should be reported is on the last quarterly report for the grant period. The final report must reflect zero unpaid obligations as all funds must have been paid within **60 days** of the grant period end date.

SUSPENSION OF FUNDING

A subgrant award may be terminated if a subgrantee fails to conform to the programmatic *and/or* fiscal requirements of the grant program as set forth in the Financial Guide of the Office of Justice Programs, and the Federal Grants Division Administrative and Financial Guide for the grant program, and/or the special conditions of the award.

The subgrantee will be notified in writing of its failure to conform to the programmatic and/or fiscal requirements of the grant program and any corrective action that must be taken, along with a deadline for compliance. If the subgrantee fails to bring the project into compliance with the programmatic and/or fiscal requirements of the grant program within the timeframe reflected on the notice, the staff will place the subgrantee on Draw Hold, not allowing any further draw of subgrant funds. If a subgrantee continues to fail to take appropriate corrective action and bring the project into compliance with the programmatic and/or fiscal requirements of the grant program, the staff will notify the Grant Board. The Board will, by written notice to the subgrantee, provide an opportunity for the subgrantee to appear before the Board to show cause why the grant should not be terminated. The Board, at the time set for the subgrantee to appear before the Board, may, after providing an opportunity for the subgrantee to address the Board, determine that the subgrantee is presently in compliance with the programmatic and/or fiscal requirements of the grant program and allow the grant to continue, give the subgrantee additional time to comply with programmatic or fiscal requirements, or terminate the grant award. If an award is terminated, the notice of termination shall be delivered by courier service, certified mail, or registered mail.

Whoever knowingly and willfully falsifies, conceals, or covers up by trick, scheme, or device, any material fact in an application for assistance submitted pursuant to the grant program, or in any records required to be maintained pursuant to this Act, shall be subject to prosecution. Whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property which are the subject of a grant or contract pursuant to this Act, or whoever receives, conceals, or retains such funds, assets, or property with intent to convert such funds, assets, or property to his/her use or personal gain knowing that such funds, assets, or property have been embezzled, willfully misapplied, stolen, or obtained by fraud, shall be subject to prosecution.

GRANT CLOSE-OUT FINANCIAL REPORTING PROCEDURES

At the end of the grant period, the subgrantee should use these procedures to closeout the grant.

1. Expenses encumbered, but not paid prior to the end of the grant period date, should be identified as unpaid obligations on the quarterly report for the grant end date. The encumbered expenses must be paid within 60 days of the end of the grant period. If the encumbered expenses are not paid within 60 days, the expenses will be disallowed.
2. The unpaid obligations that have been paid within the 60-day period should be shown as expenditures this quarter and included in the total project cost on the final report.
3. The federal share of funds drawn down and remaining at the end of the 60-day period that were not obligated at the expiration date and/or were not expended within the 60 days must be returned to the Department of Justice.
4. Upon receipt of the final quarterly report, DAC will calculate the amount of federal funds to be returned or drawn down. Notification of the total amount due or funds to be drawn will be sent to the Project Director.
5. This notification will include payee information. Do NOT send the check with a DAC Check Transmittal Form.
6. List the subgrant number in the memo section of the check and "Return of unexpended grant funds."
7. Mail the check to the District Attorneys Council, Federal Grants Division, 421 N.W. 13th St., Suite 290, Oklahoma City, OK, 73103.

Refer to the Grant Program insert packet for a list of the Grant Closeout Forms

AUDIT REQUIREMENTS

Audit Objectives

Awards are subject to conditions of fiscal, program, and general administration to which the subgrantee expressly agrees. Accordingly, the audit objective is to review the subgrantee's administration of funds and required non-federal contributions for the purpose of determining whether the subgrantee has:

1. Established an accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance that the organization is managing the federal financial assistance in compliance with applicable laws and regulations.
2. Prepared financial statements, which are presented fairly, in accordance with generally accepted accounting principles.
3. Submitted financial reports (which may include Financial Status Reports, Cash Reports, and Claims for Advances and Reimbursements), which contain accurate and reliable financial data, and are presented in accordance with the terms of applicable agreements.
4. Expended federal funds in accordance with the terms, applicable agreements and those provisions of federal law or regulations that could have a material effect on the financial statements or on the awards tested.

All audits must be in compliance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. A copy of the A-133 audit report must be submitted to DAC.

Audit Threshold

Non-federal entities that expend \$750,000 or more in federal funds (from all sources including pass-through subawards) in the organization's fiscal year (12-month turnaround reporting period) shall have a single organization-wide audit conducted in accordance with the provisions of OMB Circular A-133.

Non-federal entities that expend less than \$750,000 a year in federal awards are exempt from federal audit requirements for that year. Records must be available for review or audit by appropriate officials including the federal agency, DAC, General Accounting Office (GAO), and State Auditor and Inspector.

Due Dates for Audit Reports

Audits are due no later than nine (9) months after the close of each fiscal year during the term of the award.

Mail a copy of the A-133 audit to DAC in addition to the filing requirements of OMB Circular A-133.

Audit Reporting Requirements

If the auditor becomes aware of illegal acts or other irregularities, the subgrantee must promptly notify DAC. The DAC shall, in turn, notify the cognizant federal agency of the illegal acts or irregularities and of proposed and actual actions, if any. In addition, the DAC is responsible for informing the OJP's Office of the Chief Financial Officer, DOJ's Office of Professional Responsibility, the Office of the Inspector General, and State and local law enforcement agencies or prosecuting authorities, as appropriate, of any known violations of the law within their respective area of jurisdiction.

Audit Costs

Costs for audits not required or performed in accordance with OMB Circular A-133 are unallowable. If the subgrantee did not expend \$750,000 or more in federal funds during the fiscal year, but contracted with a certified public accountant to perform an audit, these costs may NOT be charged to the grant.

Resolution of the Audit Findings

Timely action on recommendations by responsible management officials is an integral part of the effectiveness of an audit. Each subgrantee shall have policies and procedures for responding to audit recommendations by designating officials responsible for:

1. Following up;
2. Maintaining a record of the action taken on recommendations and time schedules for completing corrective action;
3. Implementing audit recommendations;
4. Submitting periodic reports to DAC on recommendations and actions taken; and,
5. Providing an audit special condition on all subawards. The special condition contains information, such as the audit report period, required audit report submission date; and name and address of the cognizant federal agency.

Failure To Comply

Failure to have audits performed as required may result in the withholding of new awards and/or withholding of funds or change in the method of payment on active grants.

APPENDIX I JUSTICE ASSISTANCE GRANT PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The Bureau of Justice Assistance (BJA), through the Justice Assistance Grant (JAG), authorizes states to award grants within seven (7) federal legislatively established purpose areas. The purpose of this grant is to prevent and control crime. The JAG blends two (2) previous grants, the Edward Byrne Memorial Formula Grant and the Local Law Enforcement Block Grant, to provide the state with the flexibility to prioritize and place justice funds where most needed.

MATCH REQUIREMENTS

There is no match requirement under the JAG Program.

RESTRICTIONS ON USE OF FUNDS

The JAG funds shall not be used directly or indirectly for security enhancements or equipment for nongovernmental entities that are not engaged in criminal justice or public safety. In addition, JAG funds shall not be used for vehicles (excluding police cruisers – marked or unmarked sedans), vessels (excluding police boats), or aircrafts (excluding police helicopters), luxury items, real estate, or construction projects. The purchase of any other vehicle may be permitted if the Director of BJA determines that extraordinary and exigent circumstances exist that make the use of funds to purchase the vehicle essential to the maintenance of public safety and good order.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC will forward, via OKGrants, the Award Packet which includes the Special Conditions, and other critical documents to the subgrantee. The Award Packet, along with the application constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to electronically sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award or August 15th.**

Below is what is contained in the Award Packet and how it will look in OKGrants. Each item is a link that must be completed separately and saved. The Authorized Official, the Project Director, or the Finance Officer can complete and save the items in the Award Packet. When the item is saved, it will show the signature of the Authorized Official. **However, only the Finance Officer can complete the Accounting System Review. Once this document is saved, it will show the Finance Officer's name.**

Award Packet

-  [Award Packet Instructions](#)
-  [Award Budget Summary](#)
-  [Award Notice](#)
-  [Special Conditions](#)
-  [A - 4 - Certification Of Equal Employment Opportunity Plan](#)
-  [Equal Employment Opportunity Plan \(EEOP\) Certification](#)
-  [A-10 - Statement of Audit Arrangements](#)
-  [Disclosure Of Lobbying Activities Form A-12](#)
-  [A-13 - Certification of Project Income](#)
-  [J-1 - Special Condition For Expenditure of Confidential Funds Form](#)
-  [Goals, Objectives, and Activities Revision](#)
-  [Accounting System Review \(Must be completed by Finance Officer\)](#)
-  [Uploads](#)

The Award Packet is returned to DAC by changing the status of the grant in OKGrants. When the grant is in “Requires Signatures” status, the Award Packet is visible and ready for completion. After the Award Packet is completed and saved, the Authorized Official is the **ONLY** one that can change the status to “Signatures Submitted”. This action electronically submits the grant to the Federal Grants Division of the DAC and officially obligates the applicant agency. From this status, the application is verified for accuracy and either returned for modifications or moved to a “Grant Awarded” status by the Grant Programs Specialist.

No federal funds will be disbursed to the subgrantee until all award documents have been electronically signed and returned.

FINANCIAL REPORTING REQUIREMENTS

The A-3s and A-7s are auto-generated and can be located either in “My Tasks” or under “Examine Related Items” in OKGrants. After adding the required information, the forms will need to be saved and then submitted by changing the status of that form. There is a link to change the status located at the bottom of both the A-3 and the A-7 Forms.

The following table identifies the financial reporting requirement and the corresponding due dates.

FORM	GRANTS IN OKGRANTS DUE DATE
FORM A-3 REQUEST FOR FUNDS FORM	The A-3 Form is due the 15 th of each month by 11:59 p.m. for all grants even if the request is for \$0. No exceptions.
FORM A-7 QUARTERLY REPORT	
YEAR ONE	
• Quarter ending 9/30	Due October 15 by 11:59 p.m.
• Quarter ending 12/31	Due January 15 by 11:59 p.m.
• Quarter ending 3/31	Due April 15 by 11:59 p.m.
• Quarter ending 6/30	Due July 15 by 11:59 p.m.
YEAR TWO (IF APPROVED)	
• Quarter ending 9/30	Due October 15 by 11:59 p.m.
• Quarter ending 12/31	Due January 15 by 11:59 p.m.
• Quarter ending 3/31	Due April 15 by 11:59 p.m.
• Final	Due July 15 or 15 days after the quarter following the grant end date

FORM	GRANTS IN OKGRANTS DUE DATE
FORM A-8 QUARTERLY STATUS REPORT FOR PROJECT INCOME	ONLY IF YOUR GRANT HAS PROJECT INCOME WILL YOU NEED TO COMPLETE THE A-8.
YEAR ONE	
• Quarter ending 9/30	Due October 15 by 11:59 p.m.
• Quarter ending 12/31	Due January 15 by 11:59 p.m.
• Quarter ending 3/31	Due April 15 by 11:59 p.m.
• Quarter ending 6/30	Due July 15 by 11:59 p.m.
YEAR TWO (IF APPROVED)	
Quarter ending 9/30	
• Quarter ending 12/31	Due October 15 by 11:59 p.m.
• Quarter ending 3/31	Due January 15 by 11:59 p.m.
• Final	Due April 15 by 11:59 p.m.
FORM A-5 - STATEMENT OF EQUIPMENT PURCHASES (available in OKGrants)	Must accompany the Final A-7. The A-5 Form is part of the closeout process and must be completed prior to the Financial Reconciliation.
FORM A-6 - EQUIPMENT INVENTORY (available in OKGrants)	The A-6 Form is due 60 days after the end date of the award.

PROGRAMMATIC REPORTING REQUIREMENTS

The Performance Measurement Tool (PMT) reports are completed online at www.bjaperformancetools.org. Performance, or accountability, measurement data are reported in two (2) formats, numeric and narrative. Numeric data is reported quarterly until a final progress report and closeout package has been completed and accepted by the Bureau of Justice Assistance (BJA). Narrative data is reported annually. BJA uses this data as measure to determine the success of their goals and objectives of the awarded grants.

FORM	DUE DATE	
PERFORMANCE METRICS (PMT) The PMT is a federally required report which contains numerical data and must be reported on a quarterly basis.	<i>July 1 through September 30</i>	Due October 15th
	<i>October 1 through December 31</i>	Due January 15th
	<i>January 1 through March 31</i>	Due April 15th
	<i>April 1 through June 30</i>	Due July 15th
FORM J-2 JAG PROGRESS REPORT The J-2 Progress Report is due bi-annually. This report includes information, both numerical and narrative data, which is related to the approved goals and objectives of the project.	<i>July 1 through December 31</i>	Due January 30th
	<i>January 1 through June 30</i>	Due July 30th

GRANT CLOSEOUT PROCEDURES

When the funds are expended and the final A-7 has been submitted and approved, the Grant Program Specialist will change the status of the grant to “Grant Close Out in Process”. This will stop all future financial and programmatic forms and the Closeout Section of OKGrants will be visible. If equipment was purchased, the A-5 and A-6 forms will need to be completed by the subgrantee. After all necessary form are completed and saved, the Grant Program Specialist will complete and save the Financial Reconciliation.

The Financial Reconciliation is the financial history of the grant. This section will show what was awarded, what was expended, and if there is a remaining balance. It will also show a history of the Program Income for the subgrantee. The Financial Reconciliation will show what actions, if any, are needed to be completed by the subgrantee in order to close out the grant.

CONFIDENTIAL FUNDS

Purpose and Use of Confidential Funds

Using confidential funds can be an important tool in order for multi-jurisdictional drug task forces to achieve the approved goals and objectives stated in the grant. By utilizing confidential funds, law enforcement agents are allowed to operate in an undercover manner and to blend in with the specific environment in which they are working.

Confidential funds may be used for the purchase of services, the purchase of evidence, and/or the purchase of specific information.

Purchase of Services (P/S)

This category includes travel or transportation of a non-federal officer or an informant; the lease of an apartment, business front, luxury-type automobiles, aircraft or boat, or similar effects to create or establish the appearance of affluence; and/or meals, beverages, entertainment, and similar expenses (including buy money and flash rolls, etc.) for undercover purposes, within reasonable limits.

Purchase of Evidence (P/E)

This category is for the purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime. Any time funds are expended under purchase of evidence, the officer must complete a buy report with details sufficient for prosecution. Any and all dangerous substances purchased must be submitted to an Oklahoma State Bureau of Investigations or a Drug Enforcement Agency forensic laboratory for analysis within 30 days of the purchase. Prior to submittal, all evidence must be maintained in a secured, locked holding area or evidence locker in order to maintain a proper chain of custody. If the case is still under investigation, the officer may request that the results of the analysis be forwarded to the task force office only.

Purchase of Specific Information (P/I)

This category includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

These funds should only be used when:

1. The particular merits of a program/investigation warrant the expenditure of these funds.
2. Subgrantees are unable to obtain these funds from other sources.

Guidelines for the Management of Confidential Funds

Each project authorized to disburse confidential funds **must** develop and follow written policies and procedures which incorporate the following elements. Deviations from these elements must receive prior approval of the Federal Grants Division Director.

To ensure that confidential funds are not abused in any manner, the following **must** occur:

1. The Project Director must sign a certification in which he/she indicates that they have read, understand and agree to abide by the provisions of state and federal guidelines related to confidential funds.
2. Written policies and procedures must be established for the use of confidential funds, including the delegation of authority, separation of functions, and security measures.
3. An annual reassessment of the guidelines and procedures must be conducted to ensure the on-going security and integrity of these funds.

The established policies and procedures should include the following:

- I. Policies
 - A. Purpose of the Fund;
 - B. Appointment, authority and responsibilities of the bonded fund custodian or cashier;
 - C. Security measures to protect fund assets not disbursed to officers;
 - D. Record and audit requirements;
 - E. Reports to be submitted, including a monthly reconciliation report on the imprest fund;
 - F. Policies and procedures for the fund's custodian regarding advances and reimbursements from the fund to operations personnel, including required receipts and other documentation;
 - G. Policies and procedures applicable to the fund's custodian regarding accountability with the agencies financial unit and with the awarding agency;
 - H. Location of records and the retention period for those records;
 - I. Access to informant files by fund custodian; and,
 - J. Limits, if any, on the cap for transactions.
- II. Procedures
 - A. Designation of those that may authorize personnel to use confidential funds and the level of expenditure;
 - B. Designation of those who may request advances or reimbursements from the confidential fund;
 - C. Security precautions to be followed by agents or officers when in possession of fund advances;
 - D. Steps to be taken if fund advance is lost or stolen;

- E. Limitations on how long a fund advance may be held before it must be returned to the fund custodian;
- F. Supervisor's responsibilities to review and certify agent or officers expenditures and to evaluate the results, especially regarding payments to informants; and,
- G. Procedural steps and documentation requirements (including provision of receipts of supporting expenditures) applicable to agent or officers.

Imprest Fund

An imprest fund is used to advance money and reimburse out-of-pocket expenses. The purpose of an imprest fund is to expedite payments and minimize administrative costs of the relatively minor disbursements. A **bonded** custodian must administer an imprest fund.

The Fund's Custodian

The Authorized Official (AO) of the project should specify the chain of command for the imprest fund. The AO should appoint the fund's custodian. The fund's custodian should be bonded in an amount equal to his or her maximum access to the fund monies.

Careful consideration should be given to the individual chosen as the fund's custodian. Due to the sensitive material that is frequently associated with a confidential fund, it may be optimal for the fund's custodian to be an individual that is attached to the AO's immediate staff or is located within the unit that is using the fund.

The policies and procedures will identify the responsibilities of the custodian. The fund custodian should maintain specific records of each confidential funds transaction. This includes all documentation related to requests for funds, authorizations, receipts, and other records necessary to justify and track all expenditures. All records should be open to periodic audits.

Authority and Delegation

While, the fund's custodian must have enough authority to fulfill their responsibilities, no individual should have total control over every phase of the management process. Guidelines should contain checks and balances with persons in varying rank and authority. Those individuals who authorize the use of cash and other assets should not be responsible for custody. Finally, record keeping and bookkeeping activities should be separated from the handling and custody of assets.

There is no cap on an individual informant transaction; however each AO should set specific limits in the established policies and procedures on how much an agent or officer may spend for the purchase of information, the purchase of evidence, or the purchase of services without obtaining prior approval.

Security

As it is unsafe to leave cash lying about, the measures to be taken to secure the funds should be identified. It is strongly recommended that confidential funds be kept in a safe rather than a locked cabinet.

Task Force Agents/Officers should have a means to secure the funds while in their possession, such as a lockable box. Storing confidential funds in an investigator's wallet is not deemed a secure location.

Advance of Funds

The established policies and procedures must outline the steps to obtain authorizations before drawing advances on the funds. The supervisor of the unit should, at minimum, authorize the agent or officers' advances. Such authorization must specify the information to be received, the amount of the expenditures, and the name of the informant.

Agents or officers who are issued advances must:

1. Sign a receipt signifying acceptance of the advance of funds;
2. Document their expenditures by receipts (including signed receipts from informants acknowledging payments)
3. Obtain a receipt for unexpended funds returned to the fund's custodian.

For security purposes, there should be a 48-hour limit on the amount of time that funds are advanced for a PE/PI/PS expenditure. If it becomes apparent at any point within the 48-hour period that the expenditure will not materialize, then the funds should be returned to the fund's custodian as soon as possible.

An extension of the 48-hour limit may be granted by the management that approved the advance. Factors to consider in granting such an extension are the amount of funds that were advanced, the length of the extension, and the significance of the expenditure. Such extensions should be limited to 48 hours. Beyond this, the funds should be returned and re-advanced, if necessary. Regardless of circumstances, within 48 hours of the advance, the fund's custodian should be presented with either the unexpended funds, an executed report of payment for information or purchase of evidence or written notification by management that an extension has been granted.

However, for those projects with officers whose duty stations are located in other cities or counties, management may consider more reasonable extensions provided these funds will be inspected on a monthly bases by a supervisor. It is recommended no funds be extended for more than thirty days. During the inspections the supervisor will count the money on hand and receipts and compare these totals to the total amount initially issued to the officer. The officer must also submit a monthly report to the supervisor and fund custodian using the forms mentioned below.

Review and Certification

The signed receipt from the informant payee with a memorandum detailing the information received shall be forwarded to the agent or officer in charge. The agent or

officer in charge shall compare the signatures. He/she shall also evaluate the information received in relation to the expense incurred and his/her evaluation remarks in the report of the agency or officer who made the expenditure from the imprest fund. The certification will be witnessed by the agent or officer in charge on the basis of the report and information payee's receipt.

Reporting of Funds

Each Project Director shall prepare a reconciliation report on the imprest fund on a quarterly basis. Information to be included in the reconciliation report will be the assumed name of the informant given and to what extent this information contributed to the investigation. Subrecipients shall retain the reconciliation report in their files and have available for review.

Supervisory Responsibilities

The supervisor should review and evaluate the agent or officer's expenditures on a quarterly basis. The supervisor should inspect the receipts signed by informants, compare the informants' signatures to those on file, and evaluate the value of the informants' information or service.

Cash Receipts

The custodian shall receive, from the agent or officer that is authorized to make a confidential payment, a receipt for cash advanced to him/her for such purposes. The agent or officer shall receive from the informant a receipt for cash paid to him/her.

Receipt for Purchase of Information

An information payee receipt shall identify the exact amount paid to and received by the informant on the date executed. Cumulative or anticipatory receipts are not permitted. Once the receipt has been completed, **no alteration is allowed**. The agent shall prepare an information payee receipt containing the following information:

- The jurisdiction initiating the payment;
- A description of the information/evidence received;
- The amount of payment, both in numerical and word form;
- The date on which the payment was made;
- The signature of the information payee;
- The signature of the case agent or officer making payment;
- The signature of at least one other officer witnessing the payment; and
- The signature of the first line supervisor authorizing and certifying the payment.

Establishing an Informant

In establishing a person as an informant, the following procedures must be followed.

1. Preparation of an informant code book;
2. Identification of the informants true name;
3. Establishment of an informant code name or CI number, if desired;

4. Listing the type of informant, such as informant, defendant/informant, restricted-use informant;
5. Identification of the establishing law enforcement officer;
6. Date the establishment is approved;
7. Date of deactivation; and,
8. Establishment of an informant file as indicated in the next section.

Informant Files

Informant files are defined as “confidential files of the true names, assumed names, and signatures of all informants to whom payment of confidential funds has been made.” A separate file on each informant receiving confidential funds must be established for accounting purposes and is subject to a number of specified security procedures.

It is optional for a code name or CI number to be assigned to the informant. However, if a code name is issued the informant’s true name and code name or number must be in the informant file. The informant’s signature in both names should be in the informant file for handwriting verification purposes.

The informant file shall contain the following:

- Informant payment record summary;
- Informant establishment record, including complete identifying and locating data, plus other documents connected with the informant’s establishment;
- Current photograph and fingerprint card;
- Criminal history inquiries and results;
- True name record;
- Type of informant: informant, defendant/informant, restricted use informant;
- Agreement with cooperating individual;
- Release and Wavier;
- Copy of receipts for purchase of Information ;
- Any administrative correspondence pertaining to the informant, including documentation of any representations made on his behalf or any other non-monetary considerations furnished; and,
- Any deactivation report or declaration of an unsatisfactory informant.

The informant file may also contain:

- Copies of all debriefing reports not part of the headquarters case file;
- Copies of the case initiation reports bearing on the utilization of the informant, except the headquarters case file;
- Copies of Statements signed by the informant (unsigned copies will be placed in the appropriate investigative file);

The agent or officers should review active informant files on a quarterly basis to assure that the file contains all relevant and current information. When a material fact that was reported earlier on the establishment record is no longer correct, such as a change in

criminal status, means for locating him or her, etc., a supplemental establishment report should be submitted with the correct information.

All informants being established shall be checked in all available criminal indices. If a verified Federal Bureau of Investigations (FBI) number is available, request a copy of the criminal records from the FBI. Where a verified FBI number is not available, the informant shall be fingerprinted with a copy sent to the FBI and appropriate state authorities for analysis. The informant may be utilized on a provisional basis while awaiting a response from the FBI.

Payments to Informants

Any person who is to receive payments charged against PE/PI funds must be documented as an informant as described in the previous section. This includes persons who may otherwise be categorized as sources of information or informants under the control of another agency. The amount of payment should be commensurate with the value of services and/or the information provided. It should also be based on the following factors:

1. The level of the targeted individual, organization, or operation.
2. The amount of actual or potential seizure.
3. The significance of the contribution by the informant to the desired objectives.

Two (2) officers must witness a payment to an informant unless there is a documented emergency, which involves serious risk of life or property. The lack of availability of a witness does not constitute an emergency. The informant's fingerprint is mandatory on all receipts. The Task Force supervisor must initial or sign all confidential informant receipts indicating his knowledge of the transaction. If the supervisor has signed as a witness, it is not necessary to sign again.

A photocopy of each informant receipt must be placed in a second location. The AO should determine the second location. This will prevent the original receipt from being the one and only copy. Photocopies of informant receipts must be placed in the informant's file as a further safeguard.

Payments Made While Acting Undercover

When acting in an undercover roll, the officer may expend funds for the purchase of evidence and purchase of service. After the expenditure of funds, the officer will complete a "Receipt for Payment to Informant" form. Two (2) officer signatures are still required, the undercover officer and a witnessing officer.

Maintenance of Informant Files

Informant files should be kept in a separate and secure storage facility, segregated from any other files, and under the exclusive control of the AO or a designated employee. The facility should be locked at all times when unattended. Access to these files should be limited to those employees who have a necessary and legitimate need. An informant file should not leave the immediate area except for review by a management official or

the handling agent and should be returned prior to the close of business hours. Sign-out logs should be kept indicating the date, informant number, time in and out, and the signature of the person reviewing the file.

Confidential Funds Forms

Subgrantees are required to utilize the following forms in the administration of a confidential fund. A subgrantee may add additional forms or requirements; however, at minimum these forms must be used. The forms can be found at the end of this section.

Form CF-1 – Activity Log for Cash Confidential Funds

This form is an administrative tool for the fund's custodian to summarize each fund transaction. This form is used in every transaction. The form is used to record payments into and out of the fund, to note the type of transaction, to provide key details about the transaction, and to maintain a running balance.

Form CF-2 – Transaction Record for Confidential Fund Advance

This form is used to record details regarding fund advances – from authorization to the advance, to disbursement and written acknowledgement of its receipt by the officer.

Form CF-3 – Monthly Statement of Confidential Drug Funds

This is a voucher that is completed by the officer to summarize case-related expenditures. It includes the officer's beginning balance, any cash advances, cash to be accounted for, and ends with a balance on hand. The voucher is presented to the fund's custodian for a monthly accounting.

Form CF-4 – Monthly Expenditure Log for Confidential Fund

This form is used by the officer to record the details of payments to informants or payments for other case-related purposes, including what was achieved as a result of these payments. It is a summary page of all transactions occurring within the monthly period. This form should be attached to the CF-3 Form and forwarded to the fund's custodian.

Form CF-5 – Receipt of Cash Purchase of Evidence, Information, or Services

This form is used by the officer to document informant case-related expenditures and undercover expenses, including what those payments achieved. This form must contain the related Task Force Case Number. Like the CF-4 Form, the CF-5 Form should be attached to the CF-3 Form, which would be forwarded to the fund's custodian for accounting purposes.

STEP-BY-STEP USE OF CONFIDENTIAL FUND FORMS

1. Form CF-2, Sections A and B.

The agent or officer obtains authorization for a cash advance and acknowledges receipt from the fund custodian, who retains the original of CF-2. A photocopy is given to the requesting party. A CF-2 is used anytime cash is transferred to or from an investigator.

2. Form CF-1

The custodian enters the information regarding the advance on the Activity Log.

3. Form CF-3

The agent or officer records the date and amount of the advance on his Monthly Statement of Confidential Drug Funds. The Total to Be Accounted For should equal the total of the month's receipts.

4. Form CF-5

This receipt is used for the purchase of evidence, information or services. The informant acknowledges receiving payment from the officer. Copies of the receipt are placed in the informant file.

- Must be signed by two (2) agents
- Must have CI signature and fingerprint
- Do not mark out mistakes – draw a line through them and initial

5. Form CF-4

The agent or officer records details and results of transactions. Each transaction from a CF-5 Form should be listed on this form. It is a summary page for all of the transactions occurring within the month. At the end of the month, it is turned into the custodian along with the CF-3 Form and the CF-5 Form and any receipts.

6. Form CF-2, Section C

The agent or officer and the custodian record the return of any unused confidential funds. The custodian completes the CF-2 Form and provides the officer a copy for insertion in the case file.

7. Form CF-1

The custodian enters transactions from Sections A and C of Form CF-2 and the total of Form CF-5 as well as any advance or reimbursement from the grant or other source(s) of confidential funds.

Records Retention

All records must be retained for a minimum of five (5) years to be in compliance with State and federal requirements.

***Transaction Types**

- 1 Initial - Initial advance from treasury;
- 2 Advance - Advance to an officer;
Adv./Repay - Repayment of advance in part or
- 3 full;
Reimb. - Reimbursement payment to officer upon submission of voucher documenting
- 4 expenses;
Receipt - Replenishment funds received from treasury or main
- 5 fund;
- 6 Misc. - Miscellaneous amounts: plus or minus;
Audit - Audit notation by internal or external
- 7 auditor.

Instructions for Activity Log for Cash Confidential Funds

- 1 Initial - This transaction is the one that establishes the fund. For example, the fund custodian might receive a check for \$10,000 from the treasurer's office of a municipal, county, or state government. (If the fund is a sub-fund of a central fund, the sub-fund will be the source of the check.) The check is deposited and two deposit receipts obtained. One is retained by the custodian, the other forwarded to the agency's accounting or finance unit.
- 2 Advance - The custodian advances money from the fund either by cash or by preparing a check payable to an officer.
- 3 Adv./Repay - the officer does not spend all of the advance and, by cash or personal check, returns the unused balance to the custodian, who deposits the sum in the same manner as in "Initial" above.
- 4 Reimb. - The custodian issues a check to reimburse an officer who has presented a voucher documenting expenses for which an advance was not sought or which an advance did not completely cover.
- 5 Receipt - After presenting vouchers documenting fund disbursements, the custodian receives from the governmental entity's treasurer's office (or, in the case of a sub-fund, from the central fund) a check replenishing the fund. The check is deposited as in "Initial" above.
- 6 Misc. - Miscellaneous amounts received or paid out.
- 7 Audit - A notation by an external or internal auditor that the fund has been inspected.

TRANSACTION RECORD FOR CONFIDENTIAL FUND ADVANCE FORM CF-2

A.	<u>Request</u>	Transaction Number _____
	Name of Receiving Party _____	ID No. _____
	Unit _____	
	Amount of Request \$ _____	
	Intended Purpose:	<input type="checkbox"/> Payment to informant for specific info (P / I) <input type="checkbox"/> Payment for the purchase of evidence (P / E) <input type="checkbox"/> Payment for services or misc. (P / S)
	Date: _____	
	Amount of Advance \$ _____	Written Amount _____
<hr/>		
B.	<u>Authorization, if Required</u>	In accord with agency policy, an advance of this type and/or amount requires the approval of _____
		Name, Title or Rank _____
	Approval was secured by _____	on _____
	Means - telephone, memo, etc.	Date & Time _____
	Unit Supervisor's Signature _____	Date _____
	Receiving Party's Signature _____	Date _____
**	<u>Authorization for Extension</u>	
I,	_____,	authorize an extension of the 48-hour limit on the amount of time
	Name, Title or Rank _____	
	funds advanced for PE/PI/PS expenditures may be held outstanding. This extension authorizes the receiving officer to retain the funds and to return them to the cashier <input type="checkbox"/> Monthly, <input type="checkbox"/> Biweekly,	
	or <input type="checkbox"/> Other: _____ for accounting purposes.	
		Signature _____
<hr/>		
C.	<u>Return of Unused Confidential Funds</u>	
	Name of returning party: _____	Date _____
	Amount of Return \$ _____	Written Amount _____
		Initials of Fund Custodian _____

MONTHLY STATEMENT OF INVESTIGATIVE DRUG FUNDS FORM CF-3

To _____	From _____	Date _____
Report Number _____	Period From: _____	To: _____

Date	Explanation	Amount
	Balance on Hand at Beginning of Period	
	Advances Received	
	Total Advances Received	
	Monies Returned	
	Total Money Returned	
	Total to Be Accounted For	
	Total Amout Expended This Period	
	Balance on Hand at End on Period	

Date	Signature

APPENDIX II
JUSTICE ASSISTANCE GRANT LOCAL LAW ENFORCEMENT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The Justice Assistance Grant – Local Law Enforcement provides funding for local jurisdictions to purchase equipment as approved by the Justice Assistance Grant Board.

ELIGIBLE APPLICANTS

According to the Bureau of Justice Statistics, only the jurisdictions which have submitted Part 1 Violent Crime UCR data directly to the OSBI under their own ORI number for at least 3 of the last 10 years for which UCR data is available and meets the minimum threshold for the amount of Part 1 crimes committed.

Police departments and sheriff's offices must apply through their county commission or city council. Private/nonprofit organizations, campus security departments, jails, and state agencies are NOT eligible to apply for this funding.

MATCH REQUIREMENTS

There is no match requirement under the JAG LLE Program.

RESTRICTIONS ON USE OF FUNDS

The JAG funds shall not be used directly or indirectly for security enhancements or equipment for nongovernmental entities that are not engaged in criminal justice or public safety. In addition, JAG funds shall not be used for vehicles (excluding police cruisers – marked or unmarked sedans), vessels (excluding police boats), or aircrafts (excluding police helicopters), luxury items, real estate, or construction projects. The purchase of any other vehicle may be permitted if the Director of BJA determines that extraordinary and exigent circumstances exist that make the use of funds to purchase the vehicle essential to the maintenance of public safety and good order.

REIMBURSEMENT

This grant is a reimbursement grant. After grant funds are awarded, reimbursement to the awarded applicant will not be paid until the applicant has ordered, received, and paid for the equipment or expended the funds.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable.

Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to complete and submit the Award Documents, the Special Conditions and other critical documents by February 3rd.**

Award Packet	
	Award Packet Instructions
	Award Budget Summary
	Award Notice
	Special Conditions
	A - 4 - Certification Of Equal Employment Opportunity Plan
	Equal Employment Opportunity Plan (EEOP) Certification Form
	A-10 - Statement of Audit Arrangements
	A-12 Disclosure Of Lobbying Activities Form
	A-13 - Certification of Project Income
	Goals, Objectives, and Activities Revision
	Accounting System Review (Must be completed by Finance Officer)
	Uploads

The Award Packet is returned to DAC by changing the status of the grant in OKGrants. When the grant is in "Requires Signatures" status, the Award Packet is visible and ready for completion. After the Award Packet is completed and saved, the Authorized Official is the **ONLY** one that can change the status to "Signatures Submitted". This action electronically submits the grant to the Federal Grants Division of the DAC. From this status, the application is verified for accuracy and either returned for modifications or moved to a "Grant Awarded" status.

The Chief Executive Officer/Authorized Official is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal

Leader, or Chairperson of the Board of Directors. The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

DOCUMENT	INSTRUCTIONS
Award Notice	Authorizing Official (Chief Executive Officer) must electronically sign and return by February 3rd .
Special Conditions	Authorizing Official must electronically sign this form via OKGrants by February 3rd .
Form A-4 Certification of Equal Employment Opportunity Plan	Authorizing Official must electronically sign this form via OKGrants by February 3rd .
Form A-10 Statement of Audit Arrangements	Authorizing Official must electronically sign this form via OKGrants by February 3rd .
Form A-12 Disclosure of Lobbying Activities	Authorizing Official must electronically sign this form via OKGrants by February 3rd .
Special Conditions	Authorizing Official must electronically sign this form via OKGrants by August 15th .
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the Form A-4 Certification of Equal Employment), the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights by February 3rd . Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Authorizing Official. Some documents may require the Project Director’s signature in addition to Authorizing Official. **The Authorizing Official (Chief Executive Officer) is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Authorizing Official.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 Statement of Equipment Purchases (available in OKGrants)	All equipment must be ordered and funds encumbered by June 30th . This form must be submitted by August 15th .
FORM A-6 Equipment Inventory List (available in OKGrants)	All equipment must be ordered and funds encumbered by June 30th . This form must be submitted by August 15th .
CLOSEOUT REQUIRED ATTACHMENTS	The subgrantee must upload a copy of the Purchase Order, Invoice, and Check to OKGrants by August 15th .

**APPENDIX III
RESIDENTIAL SUBSTANCE ABUSE TREATMENT GRANT
PROGRAMMATIC GUIDELINES**

GRANT PURPOSE

The Residential Substance Abuse Treatment Grant (RSAT) assists states and local governments to develop and implement substance abuse treatment programs in state, local, and tribal correctional and detention facilities and to create and maintain community-based aftercare services for offenders.

The RSAT funds may be used to implement three (3) types of programs: 1) residential; 2) jail-based; and, 3) aftercare. The substance abuse treatment programs shall meet the following criteria:

Residential Programs must:

1. Operate at least 6 and no more than 12 months.
2. Provide residential treatment facilities set apart—in a completely separate facility or dedicated housing unit in a facility exclusively for use by RSAT participants—from the general correctional population.
3. Focus on the substance abuse problems of the inmate.
4. Develop the inmate's cognitive, behavioral, social, vocational, and other skills to solve the substance abuse and related problems.
5. Require urinalysis and/or other proven reliable forms of drug and alcohol testing for program participants, including both periodic and random testing, and for former participants while they remain in the custody of the state or local government.

If possible, RSAT participation should be limited to inmates with 6 to 12 months remaining in their confinement so they can be released from prison instead of returning to the general prison population after completing the program. Program design should be based on effective, scientific practices.

Jail-Based Programs must:

1. Last at least 3 months.
2. Focus on the substance abuse problems of the inmate.
3. Develop the inmate's cognitive, behavioral, social, vocational, and other skills to solve the substance abuse and related problems.

**If possible, separate the treatment population from the general correctional population. Program design should be based on effective, scientific practices.

Aftercare:

Aftercare services must involve coordination between the correctional treatment program and other social service and rehabilitation programs, such as education and job training, parole supervision, halfway houses, self-help, and peer group programs. To qualify as an aftercare program, the head of the substance abuse treatment program must work in conjunction with state and local authorities and organizations involved in substance abuse treatment to assist in the placement of program participants into community substance abuse treatment facilities on release. In addition, these activities and services must be coordinated with the Department of Mental Health and Substance Abuse that address the needs of this target population. No more than 10% of the award may be used for treatment of those released from a state facility not to exceed more than 1 year.

MATCH REQUIREMENTS

Federal funds awarded under this program may not cover more than 75% of the total costs of the project being funded. The applicant must identify the source of the 25% non-federal portion of the budget and how match funds will be used. Applicants may satisfy this match requirement with either cash or in-kind services.

RESTRICTIONS ON USE OF FUNDS

RSAT Grant funds shall not be used for land acquisition or construction projects.

REIMBURSEMENT

This grant is a reimbursement grant. After grant funds are awarded, reimbursement to the awarded applicant will not be paid until the applicant has ordered, received, and paid for the equipment or expended the funds. Reimbursements can be requested on a monthly basis.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to complete and submit the Award Documents, the Special Conditions and other critical documents within 45 days from the date of the award or August 15th.**

Award Packet

-  [Important Dates](#)
-  [Quick Reference Guide](#)
-  [Award Packet Instructions](#)
-  [Award Notice](#)
-  [Award Budget Summary](#)
-  [A - 4 - Certification Of Equal Employment Opportunity Plan](#)
-  [Equal Employment Opportunity Plan \(EEOP\) Certification](#)
-  [A-10 - Statement of Audit Arrangements](#)
-  [A-12 Disclosure Of Lobbying Activities](#)
-  [Special Conditions](#)
-  [Accounting System Review \(Must be completed by Finance Officer\)](#)

The Award Packet is returned to DAC by changing the status of the grant in OKGrants. When the grant is in “Requires Signatures” status, the Award Packet is visible and ready for completion. After the Award Packet is completed and saved, the Authorized Official is the **ONLY** one that can change the status to “Signatures Submitted”. This action electronically submits the grant to the Federal Grants Division of the DAC. From this status, the application is verified for accuracy and either returned for modifications or moved to a “Grant Awarded” status.

The Chief Executive Officer/Authorized Official is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors. The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

DOCUMENT	INSTRUCTIONS
Award Notice	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Special Conditions	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Form A-4 Certification of Equal Employment Opportunity Plan	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Form A-10 Statement of Audit Arrangements	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Form A-12 Disclosure of Lobbying Activities	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Form A-13 Certification of Project Income	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Budget Forms	If the Board approved less than the amount requested in the original application, the overall budget and detailed budget pages including the narrative , must be resubmitted. Complete and return by August 15th .
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th .
Goals and Objectives	<p>If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum.</p> <p>If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Authorizing Official (Chief Executive Officer) must electronically sign and return by August 15th.</p>

Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the Form A-4 Certification of Equal Employment), the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or August 15th . Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.
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All documents must be signed by the Authorizing Official. Some documents may require the Project Director’s signature in addition to the Authorizing Official. **The Authorizing Official (Chief Executive Officer) is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Authorizing Official.

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PROGRAMMATIC REPORTING REQUIREMENTS

The Performance Measurement Tool (PMT) reports are completed online at www.bjaperformancetools.org. Performance, or accountability, measurement data are reported in two (2) formats, numeric and narrative. Numeric data is reported quarterly until a final progress report and closeout package has been completed and accepted by the Bureau of Justice Assistance (BJA). Narrative data is reported annually. BJA uses this data as measure to determine the success of their goals and objectives of the awarded grants.

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
PERFORMANCE METRICS (PMT) Numerical data elements must be reported on a quarterly basis. Narrative data must be reported semi-annually.	<i>July through September (Numerical only)</i>	Due October 15th
	<i>October through December (Numerical and Narrative)</i>	Due January 15th
	<i>January through March (Numerical only)</i>	Due April 15th
	<i>April through June (Numerical and Narrative)</i>	Due July 15th

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 Statement of Equipment Purchases (available in OKGrants)	If equipment was purchased , this form must be submitted. Due September 1st - 60 days after the end date of the grant.
FORM A-6 Equipment Inventory List (available in OKGrants)	If equipment was purchased , this form must be submitted. Due September 1st - 60 days after the end date of the grant.

**APPENDIX IV
SEXUAL ASSAULT SERVICES PROGRAM GRANT
PROGRAMMATIC GUIDELINES**

GRANT PURPOSE

The Sexual Assault Services Program (SASP) Grant funds will support the establishment, maintenance, and expansion of sexual assault services by non-governmental victim services programs to assist those victimized by sexual assault.

The purpose of the Sexual Assault Services Program (SASP) Grant is to provide intervention, advocacy, accompaniment (i.e. accompanying victims to court, medical facilities, police departments, etc.), support services, and related assistance for adult, youth, and child victims of sexual assault, family and household members of victims, and those collaterally affected by sexual assault, except for the perpetrator of such victimization.

These services include:

- 24- hour hotline services providing crisis intervention services and referrals;
- Accompaniment and advocacy through the medical, law enforcement, court, and social support systems, including medical facilities, police, and court proceedings;
- Crisis intervention, short-term-individual and group support services, comprehensive service coordination and supervision to assist sexual assault victims and non-offending family or household members.
- Information and referral to assist the sexual assault victim and non-offending family or household members;
- Community-based, culturally specific services and support mechanisms, including outreach activities for underserved communities; and
- The development and distribution of materials on issues related to the services described in the previous bullets.

MATCH REQUIREMENTS

There is no match requirement under the SASP.

RESTRICTIONS ON USE OF FUNDS

Grant funds under the SASP Grant may not be used for any unauthorized purposes, including but not limited to the following activities:

- Lobbying;
- Fundraising;
- Research projects;
- Physical modifications to buildings, including minor renovations;
- Providing domestic violence services unrelated to intimate partner sexual violence;

- Sexual Assault Forensic Examiner projects;
- Criminal justice related projects, including law enforcement, prosecution, courts, and forensic interviews;
- Providing domestic violence services that do not relate to sexual violence.

ACTIVITIES THAT MAY COMPROMISE VICTIM SAFETY

Ensuring victim safety is a guiding principle underlying the Program. Experience has shown that certain practices may compromise victim safety rather than enhance it. Certain responses by the authorities may have the effect of minimizing or trivializing the offender’s criminal behavior. Accordingly, consistent with the goals of ensuring victim safety while holding perpetrators accountable for their criminal conduct, applicants are strongly discouraged from proposing projects that include any activities that may compromise victim safety, such as the following:

- Procedures or policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work in the sex industry, or the age and/or gender of their children;
- Procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services;
- Crafting policies that deny individuals access to services based on their relationship to the perpetrator;
- Developing materials that are not tailored to the dynamics of sexual assault or the culturally specific population to be served;
- Crafting policies or engaging in practices that impose restrictive conditions to be met by the victim in order to receive services (e.g. counseling, seeking an order for protection); and
- Crafting policies that require the victim to report the sexual assault to law enforcement.

UNDERSERVED POPULATIONS

In order to receive federal SASP funds, the State of Oklahoma must implement community-driven initiatives that address the needs of underserved populations. Underserved populations may be underserved due to geographic location, such as rural isolation, racial or ethnic populations, or special needs, such as language barriers or physical disabilities. Underserved populations include the following:

Rural	African Americans	Asian Americans
Native Americans	Hispanic Americans	Underserved Urban
Other Non-English	Migrant Farm Workers	Mentally Challenged
Women at Risk	Older Women	Lesbians
Physically Challenged	Medically Challenged	Emotionally Challenged
Tribal		

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC will forward the, via OKGrants, the Award Packet which includes the Special Conditions, and other critical documents to the subgrantee. The Award Packet, along with the application, constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents by the start date on the award or February 15th.**

Below is what is contained in the Award Packet and how it will look in OKGrants. Each item is a link that must be completed separately and saved. Each item has instructions. The Authorized Official, the Project Director or the Finance Officer can complete and save the items in the Award Packet. When the item is saved, it will show the signature of the Authorized Official. **The Accounting System Review must be completed by the Finance Officer, and will show the Finance Officer's signature.**

Award Packet	
	Award Packet Instructions
	Award Notice
	Award Budget Summary
	A - 4 - Certification Of Equal Employment Opportunity Plan
	A-10 - Statement of Audit Arrangements
	A-12 Disclosure Of Lobbying Activities Form
	A-13 - Certification of Project Income
	Special Conditions
	Goals, Objectives, and Activities Revision
	Accounting System Review (Must be completed by Finance Officer)
	Uploads

The Award Packet is returned to DAC by changing the status of the grant in OKGrants. When the grant is in “Requires Signatures” status, the Award Packet is visible and ready for completion. After the Award Packet is completed and saved, the Authorized Official is the **ONLY** one that can change the status to “Signatures Submitted”. This action electronically submits the grant to the Federal Grants Division of the DAC. From this status, the application is verified for accuracy and either returned for modifications or moved to a “Grant Awarded” status.

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No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
<p>FORM S-2 SASP PROGRESS REPORT The S-2 is a programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.</p>	<p><i>January 1 through June 30</i></p>	<p>Due July 15th</p>
	<p><i>July 1 through December 31</i></p>	<p>Due January 15th</p>
<p>MUSKIE REPORT The Muskie Report is a required federal report that must be submitted annually to DAC via e-mail.</p>	<p><i>January 1 through December 31</i></p>	<p>Due January 31st</p>

GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
<p>FORM A-5 Statement of Equipment Purchases (available in OKGrants)</p>	<p>Due March 1st - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.</p>
<p>FORM A-6 Equipment Inventory (available in OKGrants)</p>	<p>Due March 1st - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.</p>

APPENDIX V
S.T.O.P. VIOLENCE AGAINST WOMEN FORMULA GRANT PROGRAM
PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The S.T.O.P. Violence Against Women Formula Grants Program (S.T.O.P. Program) was reauthorized and amended on March 7, 2013, by the Violence Against Women Act of 2013 (VAWA 2013). The S.T.O.P. Program continues to encourage the development and implementation of effective, victim-centered law enforcement, prosecution, and court strategies to address violent crimes against women and the development and enhancement of victim services in cases involving violent crimes against women. It envisions a partnership among law enforcement, prosecution, courts, and victim services organizations to enhance victim safety and hold offenders accountable for their crimes against women.

MATCH REQUIREMENTS

The Oklahoma Attorney General's Office has graciously agreed to provide the 25% match for the VAWA Grant this year. However, in the event that the Attorney General's Office is no longer able to continue providing match, individual programs will be responsible for the 25% match.

RESTRICTIONS ON USE OF FUNDS

S.T.O.P. VAWA funds may not be used to support activities that compromise victim safety in order to advance offender accountability. Examples of these activities may include:

- Procedures of policies that exclude victims from receiving safe shelter, advocacy services, counseling, and other assistance based on their actual or perceived age, immigration status, race, religion, sexual orientation, gender identity, mental health condition, physical health condition, criminal record, work within the sex industry, relationship to the perpetrator, or the age and/or gender of their children;
- Procedures or policies that compromise the confidentiality of information and privacy of persons receiving OVW-funded services;
- Offering perpetrators the option of entering pre-trial diversion programs or placing batterers in anger management programs;
- Requiring mediation or counseling for couples as a systemic response to domestic violence or sexual assault, or in situations in which child sexual abuse is alleged;
- Requiring victims to report sexual assault, stalking, or domestic violence crimes to law enforcement or forcing victims to participate in criminal proceedings;

- Relying on court-mandated batterer intervention programs that do not use the coercive power of the criminal justice system to hold batterers accountable for their behavior; or
- Supporting policies or engaging in practices that impose restrictive conditions to be met by the victim in order to receive services (e.g. attending counseling, seeking an order of protection).

Children's services supported with S.T.O.P. VAWA funds must be inextricably linked to providing services to victims of domestic violence. For example, S.T.O.P. VAWA funds may support the expansion of shelter services for battered women to include programs for their children. S.T.O.P. VAWA funds may not be used to support services that focus exclusively on children or to develop sexual assault or domestic violence prevention curricula for schools.

S.T.O.P. VAWA funds may not support legal or defense services for perpetrators of violence against women (see §90.2(l)(1) of the 1994 Violence Against Women Act implementing regulations published in the April 18, 1995 Federal Register). But they may support batterers' intervention programs, if the intervention is part of a graduated range of sanctions that use the coercive power of the criminal justice system to hold abusers accountable for their criminal actions and for changing their behavior.

S.T.O.P. VAWA funds may not be used to support services for obtaining divorces. Divorces and legal separations are civil proceedings that fall outside the scope of the eleven broad purposes for which S.T.O.P. funds may be used.

GRANT PROGRAM PRIORITIES

The goal of the S.T.O.P. Violence Against Woman Act Grant Program (S.T.O.P. VAWA Program) is to implement comprehensive strategies that are sensitive to the needs and safety of victims and hold offenders accountable for their crimes.

S.T.O.P. VAWA grants may be used for the following purposes:

1. Training law enforcement officers, judges, other court personnel, and prosecutors to more effectively identify and respond to violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault and stalking.
2. Developing, training, or expanding units of law enforcement officers, judges, other court personnel, and prosecutors specifically to more effectively identify and respond to violent crimes against women, including domestic violence, dating violence, sexual assault and stalking.
3. Developing and implementing more effective police, court, and prosecution policies, protocols, orders, and services devoted to preventing, identifying, and responding to violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault and stalking.
4. Developing, installing, or expanding data collection and communication systems,

including computerized systems linking police, prosecution, and the courts or for the purpose of identifying and tracking arrests, protection orders, violations of protection orders, prosecutions, and convictions for violent crimes against women, including domestic violence, dating violence, sexual assault, and stalking.

5. Developing, enlarging, or strengthening victim services and legal assistance programs, including sexual assault, domestic violence, dating violence, and stalking programs; developing or improving the delivery of victim services to underserved populations; providing specialized domestic violence court advocates in courts where a significant number of protection orders are granted; and increasing reporting and reducing attrition rates for cases involving violent crimes against women, including domestic violence, dating violence, sexual assault and stalking.
6. Developing, enlarging, or strengthening programs addressing the needs and circumstances of Indian tribes dealing with violent crimes against women, including domestic violence, dating violence, sexual assault and stalking.
7. Supporting formal and informal statewide, multidisciplinary efforts, to the extent not supported by state funds, to coordinate the response of state law enforcement agencies, prosecutors, courts, victim services agencies, and other state agencies and departments, to violent crimes against women, including domestic violence, dating violence, sexual assault and stalking.
8. Training of sexual assault forensic medical personnel examiners in the collection and preservation of evidence, analysis, prevention and providing expert testimony and treatment of trauma related to sexual assault.
9. Developing, enlarging, or strengthening programs to assist law enforcement, prosecutors, courts, and others to address the needs and circumstances of older and disabled women who are victims of domestic violence, dating violence, sexual assault, or stalking, including recognizing, investigating, and prosecuting instances of such violence or assault and targeting outreach and support, counseling, and other victim services to such older and disabled individuals.
10. Providing assistance to victims of domestic violence and sexual assault in immigration matters.
11. Maintaining core victim services and criminal justice initiatives, while supporting complementary new initiatives and emergency services for victims and their families;
12. Supporting the placement of special victim assistants (to be known as "Jessica Gonzales Victim Assistants") in local law enforcement agencies to serve as liaisons between victims of domestic violence, dating violence, sexual assault, and stalking and personnel in local law enforcement agencies in order to improve the enforcement of protection orders. Jessica Gonzales Victim Assistants shall have expertise in domestic violence, dating violence, sexual

assault, or stalking and may undertake the following activities--

- Developing, in collaboration with prosecutors, courts, and victim service providers, standardized response policies for local law enforcement agencies, including triage protocols to ensure that dangerous or potentially lethal cases are identified and prioritized;
 - Notifying persons seeking enforcement of protection orders as to what responses will be provided by the relevant law enforcement agency;
 - Referring persons seeking enforcement of protection orders to supplementary services (such as emergency shelter programs, hotlines, or legal assistance services); and
 - Taking other appropriate action to assist or secure the safety of the person seeking enforcement of a protection order;
13. Providing funding to law enforcement agencies, nonprofit nongovernmental victim services providers, and state, tribal, territorial, and local governments, (which funding stream shall be known as the Crystal Judson Domestic Violence Protocol Program) to promote –
- The development and implementation of training for local victim domestic violence service providers, and to fund victim services personnel, to be known as "Crystal Judson Victim Advocates," to provide supportive services and advocacy for victims of domestic violence committed by law enforcement personnel;
 - The implementation of protocols within law enforcement agencies to ensure consistent and effective responses to the commission of domestic violence by personnel within such agencies (such as the model policy promulgated by the International Association of Chiefs of Police ['Domestic Violence by Police Officers: A Policy of the IACP, Police Response to Violence Against Women Project' July 2003];
 - The development of such protocols in collaboration with state, tribal, territorial and local victim services providers and domestic violence coalitions.
14. Developing and promoting state, local or tribal legislation and policies that enhance best practices for responding to domestic violence, dating violence, sexual assault, and stalking.
15. Developing, implementing, or enhancing Sexual Assault Response Teams, or other similar coordinated community responses to sexual assault;
16. Developing or strengthening policies, protocols, best practices, and training for law enforcement agencies and prosecutors relating to the investigation and prosecution of sexual assault cases and the appropriate treatment of victims.
17. Developing, enlarging, or strengthening programs addressing sexual assault against men, women, and youth in correctional and detention settings.
18. Identifying and conducting inventories of backlogs of sexual assault evidence collection kits and developing protocols and policies for responding to and addressing such backlogs, including protocols and policies for notifying and

involving victims.

19. Developing, enlarging, or strengthening programs and projects to provide services and responses targeting male and female victims of domestic violence, dating violence, sexual assault, or stalking whose ability to access traditional services and responses is affected by their sexual orientation or gender identity.
20. Developing, enhancing or strengthening prevention and education programming to address domestic violence, dating violence, sexual assault, or stalking, with not more than 5% of the amount allocated to a state to be used for this purpose.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

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Award Packet	
	Award Packet Instructions
	Award Budget Summary
	Award Notice
	Special Conditions
	A - 4 - Certification Of Equal Employment Opportunity Plan

-  [A-10 - Statement of Audit Arrangements](#)
-  [A-12 Disclosure Of Lobbying Activities Form](#)
-  [A-13 - Certification of Project Income](#)
-  [Goals, Objectives, and Activities Revision](#)
-  [Accounting System Review \(Must be completed by Finance Officer\)](#)
-  [Uploads](#)

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PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
FORM V-2 VAWA PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	<i>January 1 through June 30</i>	Due July 15th
	<i>July 1 through December 31</i>	Due January 15th
MUSKIE REPORT Annual report submitted to DAC via e-mail.	<i>January 1 through December 31</i>	Due January 31st

GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
FORM A-5 Statement of Equipment Purchases (available in OKGrants)	Due MARCH 1st - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
FORM A-6 Equipment Inventory (available online in OKGrants)	Due MARCH 1st - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.